ANNUAL REPORT

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PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

The annual report of the Government of Alberta released June 29, 2005 contains the Minister of Finance's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

This annual report of the Ministry of Seniors and Community Supports contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Seniors and Community Supports, and the Alberta Social Housing Corporation and the Persons with Developmental Disabilities Boards, for which the Minister is responsible,**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

MINISTER'S ACCOUNTABILITY STATEMENT

The Ministry's annual report for the year ended March 31, 2005, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of government's policy decisions as at September 22, 2005 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Yvonne Fritz

Yvonne Fritz
Minister of Seniors and Community Supports

MESSAGE FROM THE MINISTER

As Minister of Seniors and Community Supports, it is my pleasure to present our annual report for 2004-05. Last fall, I was honoured to be appointed to this renewed Ministry and am proud of the services we provide to seniors, persons with disabilities and Albertans in need of housing.

The past year has been one of transition. The former Ministry was comprised of three key areas: seniors programs, housing for lower-income Albertans and public guardian services. Changes in November 2004 welcomed the Assured Income for the Severely Handicapped (AISH) program, Persons with Developmental Disabilities (PDD) and Community Supports Systems to the Ministry.

This change brought government disability programs under one Ministry for the first time and allows us to better coordinate the services we provide to Albertans.

The AISH program underwent a thorough review by an MLA committee to find more effective ways to meet clients' needs and remain sustainable for the future. Their work resulted in a comprehensive report with a number of recommendations to improve the program for AISH clients.

Changes to the Alberta Seniors Benefit (ASB) program made more seniors eligible for monthly cash benefits and increased the monthly payments to those already receiving benefits. Financial assistance was also provided for the accommodation costs of low-income seniors and people with disabilities living in long-term care facilities.

Health care premiums were eliminated for all seniors in October 2004, and work began on new dental, optical and education property tax assistance programs, which will be introduced in 2005-06.

The Office of the Public Guardian (OPG) also underwent a review and developed a 10-year plan for its future direction. A review of the *Dependent Adults Act* and the *Personal Directives Act* also started.

Persons with Developmental Disabilities supported the first-ever Self Advocacy Summit in September 2004, which welcomed more than 250 participants. The *Help Make A Difference* public education initiative promoted diversity and inclusion of persons with disabilities through a series of public service announcements.

We continued our commitment to address affordable housing needs through the Canada-Alberta Affordable Housing Program, which helped create nearly 2,400 units since it was introduced in 2002.

We developed the Rural Supportive Living Program, which will increase the availability of supportive living options for Albertans in rural areas. Operating grants were provided to support emergency shelters in the province's major municipalities.

In partnership with the Alberta Seniors Citizens' Housing Association and the Alberta Long Term Care Association, the Ministry began developing operating standards for supportive living projects and updating the accommodation standards of publicly funded long-term care facilities.

Through our ongoing research and strategic planning, we will update our programs to anticipate the future needs of our seniors, disabled Albertans and the housing needs of low- to moderate-income Albertans. We will also continue to work with other governments, ministries, community groups, and individuals to monitor and meet the needs of our different clients.

The Ministry continues to work towards our common goal of supporting Albertans to live independently, with dignity and as full members of our communities.

Thank you to everyone who makes the important work of the Ministry of Seniors and Community Supports possible. Your continued dedication and commitment has helped us provide the essential programs and services to Albertans.

Yvonne Fritz

Yvonne Fritz
Minister of Seniors and Community Supports

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The Ministry of Seniors and Community Supports consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, Persons with Developmental Disabilities (PDD) and the Alberta Social Housing Corporation (ASHC).

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors and Community Supports. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Acting Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

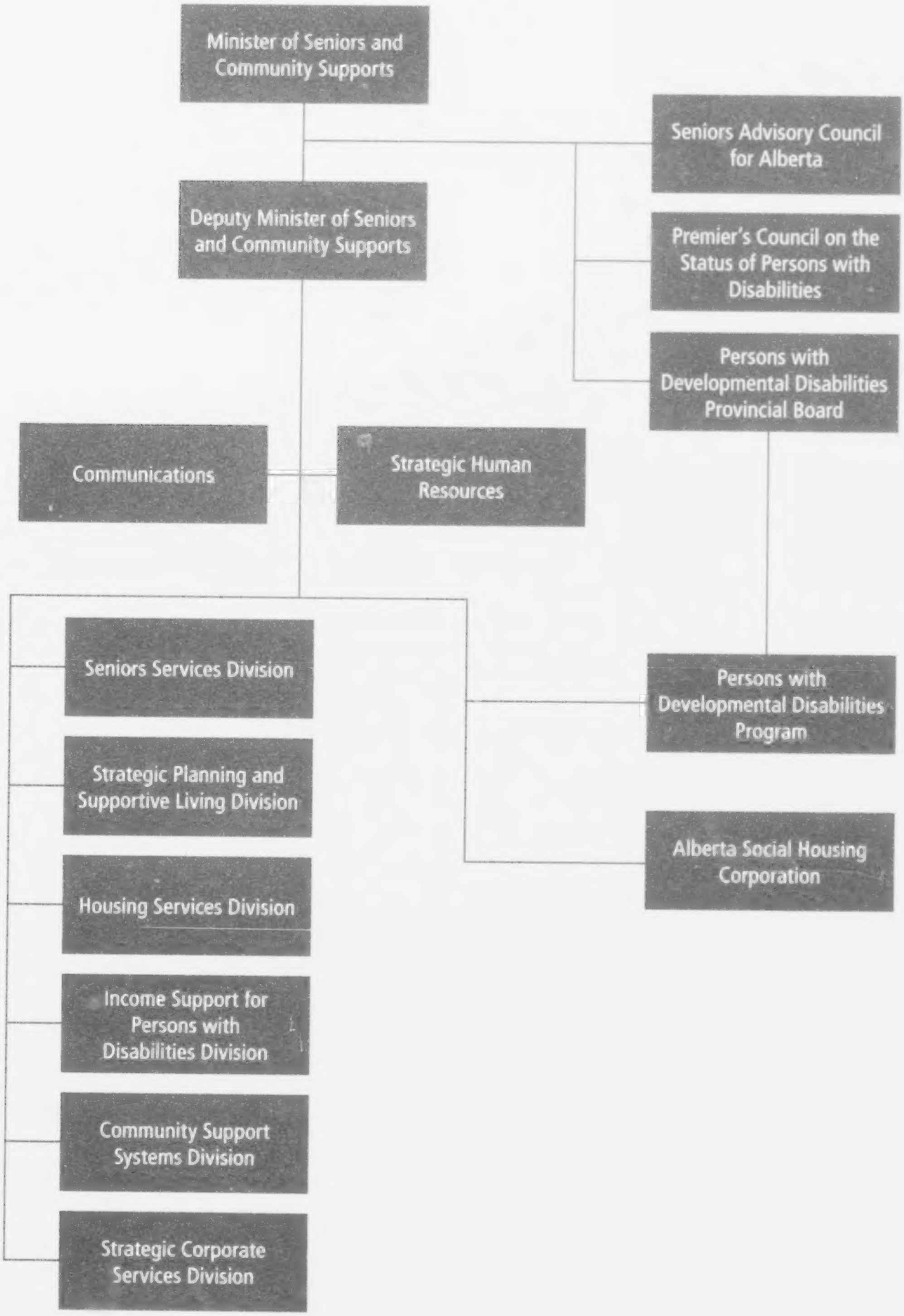
- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the province under Ministry administration,
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Seniors and Community Supports any information needed to fulfill their responsibilities, and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.

Dave Arsenault
(Acting) Deputy Minister
September 22, 2005

OVERVIEW

CHART OF MINISTRY ENTITIES


Minister of Seniors and Community Supports
Seniors Advisory Council for Alberta
Deputy Minister of Seniors and Community Supports
Premier's Council on the Status of Persons with Disabilities
Persons with Developmental Disabilities Provincial Board
Communications
Strategic Human Resources
Seniors Services Division
Persons with Developmental Disabilities Program
Strategic Planning and Supportive Living Division
Alberta Social Housing Corporation
Housing Services Division
Income Support for Persons with Disabilities Division
Community Support Systems Division
Strategic Corporate Services Division

OPERATIONAL OVERVIEW

SENIORS SERVICES DIVISION

The Seniors Services Division is responsible for planning and delivering the Alberta Seniors Benefit and Special Needs Assistance for Seniors programs. The Alberta Seniors Benefit program provides income-based monthly cash benefits to lower-income seniors. The Special Needs Assistance for Seniors program provides lump-sum cash payments to eligible lower-income seniors who experience financial difficulties or unexpected expenses above their basic living requirements. The division also monitors seniors' financial situations to ensure that programs are addressing the needs of those seniors most in need of assistance.

The division provides information about Ministry programs to seniors, their families and service providers. This information is provided through the Seniors Information Line; Seniors Information Services Offices; publications, such as the *Seniors Programs and Services Information Guide;* and the Ministry's website.

STRATEGIC PLANNING AND SUPPORTIVE LIVING DIVISION

The Strategic Planning and Supportive Living Division is comprised of three branches and also provides administrative support to the Seniors Advisory Council for Alberta.

The Planning and Research Branch coordinates the Ministry's corporate strategic and business planning and reporting activities. This branch also undertakes planning, policy research, and analysis on issues of relevance to seniors and the aging population, and works with government and community stakeholders to ensure seniors' issues are considered in government initiatives and strategies. The Supportive Living and Long-Term Care Development Branch develops policy, program recommendations, and standards related to the accommodation portion of supportive living and long-term care facilities.

The Office of the Public Guardian (OPG) provides direct guardianship services and support for private guardians of dependent adults who are unable to make personal, non-financial decisions for themselves. The OPG also helps Albertans plan for a time when they may be unable to make their own personal decisions. This planning is done through a legal document called a personal directive.

HOUSING SERVICES DIVISION

The Housing Services Division provides strategic research, analysis, and planning related to emergency shelters, transitional housing, and housing for low-income individuals and families, seniors and persons with special needs. Through management assistance and funding, the division also supports local governments, not-for-profit organizations, and private sector organizations in providing affordable housing options for lower-income Albertans and persons with special needs.

This division delivers information, advice, and referral services on tenancy, maintenance, and security for residents in lower-income housing. The division also collaborates with the federal government, mainly through agreements with the Canada Mortgage and Housing Corporation, for the provision of affordable housing for Albertans in need, and the administration of cost-shared social housing programs.

Under the Canada-Alberta Affordable Housing Agreement, the division administers the Affordable Housing Partnerships Initiative and Sustainable Remote Housing Initiative, two programs designed to provide funding for housing low-income Albertans. As well, the division administers provincial homeless funding and shelter contracts and is responsible for operating the Gunn Centre. The Gunn Centre is a government-owned and -operated transitional housing facility for men who are homeless and are likely to have mental health difficulties, be in recovery from substance abuse, and/or experience other social barriers to self-sufficiency.

ALBERTA SOCIAL HOUSING CORPORATION

The Alberta Social Housing Corporation is an agent of the Crown and operates under the authority of the *Alberta Housing Act*. The corporation is the owner of a substantial portfolio of housing and land assets and facilitates the provision of housing for lower-income seniors and social housing for lower-income families and individuals, and those with special needs.

INCOME SUPPORT FOR PERSONS WITH DISABILITIES DIVISION

The Income Support for Persons with Disabilities Division is responsible for the policy, planning, and delivery of the Assured Income for the Severely Handicapped (AISH) program. AISH is an income and health benefits program for adult Albertans with a permanent disability that severely impairs their ability to earn a living. In addition to a monthly living allowance, AISH provides health benefits, which include premium-free Alberta Health Care Insurance, prescription drugs, essential diabetic supplies, optical, dental, emergency ambulance services, and the waiver of the co-payment fee for Alberta Aids to Daily Living.

COMMUNITY SUPPORT SYSTEMS DIVISION

The Community Support Systems Division focuses on advancing the quality of life for persons with disabilities and promoting the safety of vulnerable adults who receive government-funded care services. The Alberta Brain Injury Initiative works to address the needs of adults with acquired brain injury by improving service coordination and access to community supports. The Gaps in Services Initiative undertakes program and policy development related to persons with disabilities, such as fetal alcohol spectrum disorder, Aspberger syndrome, and autism, who often fall outside of existing government programs.

The Office for Disability Issues leads the government response to the Alberta Disability Strategy and supports the Premier's Council on the Status of Persons with Disabilities. The Protection for Persons in Care Branch contributes to the quality of life for vulnerable adults who receive government-funded care services from facilities such as hospitals, nursing homes, seniors' lodges, and group homes, by investigating allegations of abuse and making recommendations to enhance safeguards and prevent abuse from occurring in the future.

STRATEGIC CORPORATE SERVICES DIVISION

Strategic Corporate Services consists of Financial Services, Strategic Information Technology, and Strategic Office Support. Financial Services provides support to the Ministry in financial planning and analysis, budgeting, financial payment systems and processes, and financial accountability and reporting. Strategic Information Technology provides expertise in developing and maintaining information technology systems that are critical to the success of the Ministry in delivering its programs and services. Strategic Office Support coordinates the materials and facilities required to deliver Ministry programs and services, as well as services provided by the Alberta Corporate Service Centre, including payment of accounts, records management and administrative support.

STRATEGIC HUMAN RESOURCES

Strategic Human Resources provides leadership, advice, and consulting services in the planning, development, and delivery of all Ministry human resource programs, policies and practices that contribute to the Ministry's ability to effectively realize its business plan goals. Strategic Human Resources also manages the delivery of human resource services that take place through corporate service providers in the areas of staffing, classification, employee relations, training and development, and occupational health and safety.

COMMUNICATIONS

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about the key initiatives, programs and services of Seniors and Community Supports. Communications also provides consulting services in issues management, strategic planning, media relations, writing, publishing, and website content.

PERSONS WITH DEVELOPMENTAL DISABILITIES BOARDS

Persons with Developmental Disabilities (PDD) Boards consist of a provincial board, which is an agent of the Crown, and six community boards. The mission of the PDD Boards is to create an Alberta where adults with intellectual disabilities are included in community life.

The Provincial Board develops, implements and evaluates a provincial plan for the delivery of services for adults with intellectual disabilities. The Provincial Board establishes policy and standards for these services and monitors service quality. Community boards develop regional plans to support adults with intellectual disabilities based on community priorities, regional needs and direction of the Provincial Board, and oversee and evaluate the delivery of services.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROGRAM

Persons with Developmental Disabilities (PDD) Program funds agencies to provide services to persons with intellectual disabilities. These services assist persons with intellectual disabilities to live, work, and participate in communities like other Albertans. Services vary based on the unique needs of the individual, and include community living services, community access supports, and employment supports.

Community living services include residential services to help persons with intellectual disabilities live in the community. Community access supports help with participation in community and personal development activities. Approximately one third of adults served by PDD participate in PDD-funded employment support programs, which include employment preparation and placement supports.

In addition to these supports, PDD funds government-operated facilities to provide 24-hour care to persons with severe disabilities.

PREMIER'S COUNCIL ON THE STATUS OF PERSONS WITH DISABILITIES

The Premier's Council on the Status of Persons with Disabilities champions improvements in the lives of Albertans with disabilities by listening to the concerns of the disability community and communicating those concerns to government. The council does this by focusing on policy development, advocacy and evaluation of policies and programs that affect Albertans with disabilities.

SENIORS ADVISORY COUNCIL FOR ALBERTA

The Seniors Advisory Council for Alberta brings the views of seniors to the attention of government. The council makes recommendations to the government on the coordination of policies and programs relating to seniors and responds to government reports and specific requests for advice. It is also responsible for coordinating annual Seniors' Week celebrations.

SUMMARY OF KEY ACTIVITIES IN THE PAST YEAR

The following provides a summary of some of the key activities the Ministry engaged in during 2004-05. This summary highlights key program initiatives, improvements in efficiency, consultations with stakeholders, and outsourcing initiatives.

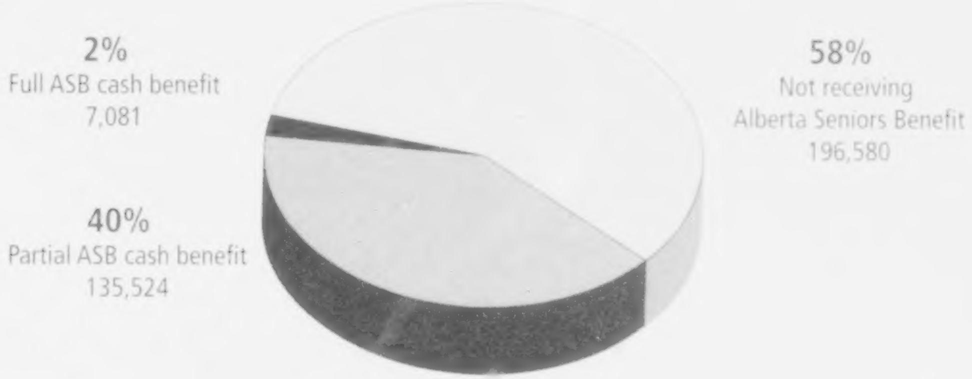
Core Business 1

Provide services, programs, and planning for seniors and the aging population

SENIORS FINANCIAL ASSISTANCE

Of the nearly 340,000 seniors living in Alberta, the Ministry provided approximately 142,600 low-income seniors with the Alberta Seniors Benefit (ASB). Eligible seniors received a monthly cash benefit, averaging approximately $149 per household (consisting of one or two seniors).

PERCENTAGE OF SENIORS RECEIVING ALBERTA SENIORS BENEFIT (AS OF MARCH 2005)



The Ministry responds to the needs of lower-income seniors in long-term care by providing enhanced benefits under the Alberta Seniors Benefit program. Approximately 8,100 seniors in these facilities received an average of $235 per month in additional benefits to assist with their accommodation fees.

Internally, the Ministry implemented a document imaging system for ASB client records. This system improved the speed at which staff assisting seniors can access records and increased the security of personal information. The Ministry also continued to promote payment of the ASB by direct deposit. Approximately 69 per cent of seniors now receive their ASB payments through direct deposit, reducing the administrative costs of producing and mailing cheques each month.

In 2004-05, the Ministry received almost 31,000 applications for the Special Needs Assistance for Seniors program. The program provided benefits to approximately 21,000 households for a total annual expenditure of approximately $33 million. Over the year, approximately 26,500 seniors received support from this program.[1] Individual benefits ranged from $50 to $5,000.

SENIORS INFORMATION SERVICES

In 2004-05, the Ministry responded to more than 156,000 telephone calls, assisted nearly 52,500 seniors through in-person contacts and had more than 1.5 million visits to the Seniors and Community Supports website. The Ministry provided 143 presentations and information displays, and distributed more than 143,000 publications and forms to seniors, seniors' organizations, and other Albertans.

CONTINUING CARE ACCOMMODATION

Continuing care takes place in the home, in supportive living settings, and in long-term care facilities, and consists of health care, personal care, and other services based on assessed need. Because responsibility for continuing care is shared among a number of ministries and non-government organizations, addressing quality in continuing care requires extensive partnership and collaboration. During 2004-05, the Ministry developed partnerships and collaborative initiatives to address specific quality and access issues.

Seniors and Community Supports partnered with Infrastructure and Transportation and Health and Wellness to develop the Rural Supportive Living Program, which will result in increased availability of supportive living options for persons in rural areas. The government consulted with seniors' housing operators and regional health authorities to implement this $50 million program, which will result in approximately 750 new supporting living units in 2005-07.

The Ministry provided funding and worked with the Alberta Senior Citizens' Housing Association and the Alberta Long Term Care Association on two standards projects. The first was to develop accommodation standards for supportive living, including seniors' lodges. The second was to update the accommodation standards of publicly-funded long-term care facilities. Both projects included development of approaches to improve the accountability of facility operators.

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[1] The number of seniors is greater than the number of grants because couples submit one application.

Core Business 2

Support the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans

SUPPORT FOR SUBSIDIZED HOUSING OPERATORS

In Alberta, there are approximately 40,000 subsidized housing units administered by 177 local housing operators. The Ministry provided financial, administrative, and technical support to these groups as well as administered long-term operating agreements and managed the flow of housing subsidies. In administering these programs, the Ministry plays a stewardship and accountability role with an emphasis on working in partnership with local housing providers to create sustainable housing solutions.

To ensure local housing operators have adequate funding and operate effectively, the Ministry conducted operational, audit, and business plan reviews and revised the processes for these reviews. The Ministry conducted 23 operational reviews, 173 audit reviews, and 51 business plan reviews. The Ministry also worked closely with emergency shelter operators and conducted reviews of monthly reports, quarterly reports, and year-end statements to ensure the necessary funding was available for operators to provide adequate shelter to persons in need.

To support housing operators in addressing local housing needs, the Ministry transferred provincially-owned land and buildings, which are no longer efficient or effective for social housing programs, to local housing operators for nominal amounts. Local housing operators then use these lands/buildings for the purpose of affordable housing.

The Ministry encouraged communities to develop plans that proactively identify local needs and develop locally-based solutions for housing and related services. In 2004-05, the Ministry began development of a new methodology to assess the extent to which community housing plans address the overall housing needs of their communities.

Changes were made to the way eligibility for seniors' subsidized housing is determined. Previously, housing operators were required to collect a variety of information from seniors to calculate income to determine eligibility. To improve consistency and fairness, the Ministry now requires that seniors' income be determined using line 150 from the previous year's income tax Notice of Assessment provided by the federal government.

CAPITAL PLANNING INITIATIVE

To ensure the housing portfolio remains viable for future use, the Ministry presented capital project submissions for review to the Alberta Government's Capital Planning Initiative Committee, which prioritizes all provincial government capital projects for funding. These projects included:

- Continuation of the Canada-Alberta Affordable Housing Program (to support the construction of affordable housing for low- and moderate-income Albertans);
- Seniors Supportive Housing Incentive Program (to support the construction of seniors' supportive housing for low- and moderate-income seniors); and
- Preservation of the existing social housing portfolio.

All three projects received a priority rating and a request for funding was submitted through the annual budget process.

Core Business 3

Provide programs, services, and supports to enable appropriate substitute decision-making

The Office of the Public Guardian (OPG) provided personal decision-making services to approximately 1,800 dependent adults in Alberta. The OPG also provided information and support to approximately 8,000 private guardians in 2004-05. In addition, the OPG responded to more than 2,700 queries from the public about personal directives, up from 2,360 in 2003-04. A total of 317 presentations on personal directives were provided to the public. This indicates a growing interest among Albertans in planning for the future using tools such as personal directives.

In 2004-05, a 10-year plan on the future directions of the Office of the Public Guardian (OPG) was developed. Development of the plan involved consultations with dependent adults, private guardians and other stakeholders, as well as a review of legislative models of guardianship used in other jurisdictions. The consultations identified key areas for further development, including a review of the mandate of the OPG. The review, completed in December 2004, recommended new approaches to supporting dependent adults and private guardians and to promoting personal directives.

Internally, improvements were made to the Office of the Public Guardian Information System (OPGIS). The changes enable staff to manage cases more effectively and provide better service to clients.

Core Business 4

Provide programs, services, and supports for persons with disabilities

ASSURED INCOME FOR THE SEVERELY HANDICAPPED (AISH)

The AISH program was introduced 25 years ago to address unique financial and health needs of Albertans with a permanent disability that severely impairs their ability to earn a living. The Ministry provided benefits to more than 31,600 clients in 2004-05. The average caseload has grown from approximately 29,750 two years ago, an increase of almost 2,000 cases, or approximately six per cent.

A review of the AISH program was announced in September 2004. The program review was initiated in response to legislative requirements and to address concerns raised by clients, community stakeholders and other Albertans. The goal of the review was to make the AISH program more responsive to client needs, while ensuring the program remains available to those most in need. The AISH Review provided an opportunity for the government to listen to Albertans and their families who depend on the AISH program as well as the community and disability organizations that work with people who receive AISH benefits.

Operating efficiency of the AISH program was enhanced by development of an online policy manual. Staff members and the public now have access to the most current and accurate information about the AISH program, including policy directives, regulations, and legislation. By accessing the manual online, staff members are no longer required to print and maintain a hard copy of the manual and AISH staff throughout the province have access to the same information.

SUPPORTS FOR PERSONS WITH DISABILITIES

The Alberta Brain Injury Initiative (ABII) focused on providing personal support to persons with acquired brain injury and connected them with services in their community. The ABII also helped communities understand the impact of brain injuries on individuals, families, and communities while helping brain injury survivors reach their potential. The Ministry published and distributed 10,000 copies of the second edition of the *Alberta Brain Injury Survivor Guide*, as a tool to assist brain injury survivors and their families.

The Premier's Council on the Status of Persons with Disabilities hosted the first ever Provincial Roundtable on Disability Issues. This event brought together 67 people from 46 disability organizations to discuss issues, assist in setting priorities, and provide input on planning the work of the Office for Disability Issues (ODI). Participants indicated that the ODI should focus on raising awareness across government about persons with disabilities and improving communication between government and the disability community. To improve the accessibility of buildings and other infrastructure, the Ministry, in cooperation with Municipal Affairs, established and chairs the new Barrier-Free Design Sub-Committee of the Safety Codes Council of Alberta. The Barrier-Free Design Sub-Committee makes recommendations to government on how to improve accessibility.

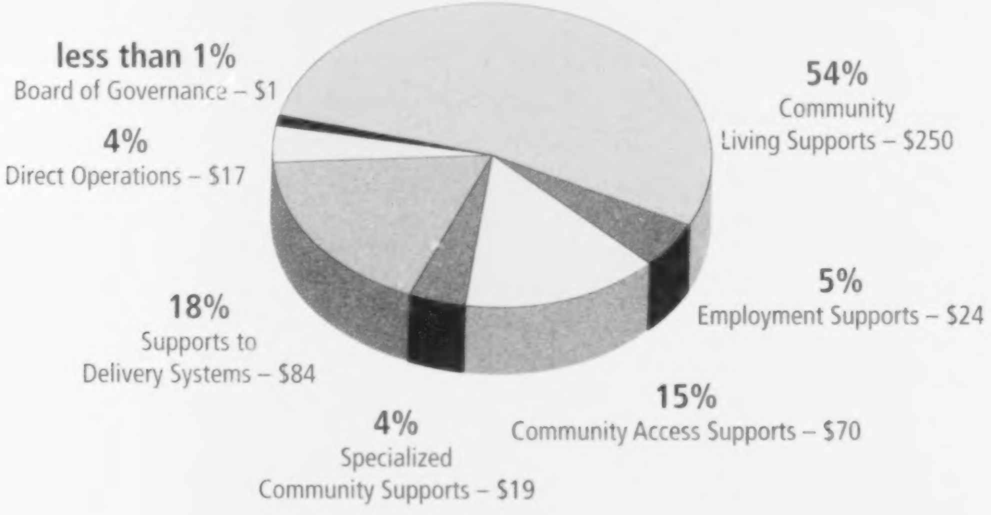
The Ministry also participated in Alberta Transportation's Advisory Committee on Barrier-Free Transportation and worked with the Calgary Regional Partnership to develop an accessible transportation plan.

The Ministry partnered with the Alberta Human Rights and Citizenship Commission and Global Television on the *Help Make a Difference* campaign, a series of public service announcements that promote diversity and inclusion of persons with disabilities in all aspects of community. In these public service announcements Albertans with disabilities share their experiences and aspirations.

The Ministry supported the Alberta Disability Strategy recommendation for increased awareness of disabilities by celebrating the International Day of Disabled Persons in December 2004. During this celebration, the Ministry recognized Albertans whose work enhances the lives of persons with disabilities.

In 2004-05, Persons with Disabilities (PDD) funded services for approximately 9,100 adult Albertans with intellectual disabilities. The range and extent of services provided varied based on the unique needs of the individual.

PDD PROGRAM COSTS
Distribution of the budget by program in millions



PDD provides funding support services to assist individuals with intellectual disabilities to live, work, and participate in the community as valued, contributing citizens. More than 90 per cent of the population supported by PDD lives in the community.

Within the PDD program, Community Living Supports provided both to community-based service providers and government-operated facilities made up the majority of PDD's expenditures in 2004-05. Staff provided support to assist adults with intellectual disabilities to live successfully in a wide range of home settings. Approximately 95 per cent of all individuals funded by PDD were supported in community-based homes rather than facilities.

Employment programs assist individuals with intellectual disabilities to prepare for, obtain, and maintain employment in the community. Approximately one third of adults with intellectual disabilities served by PDD received employment supports last year and these programs represented five per cent of PDD program costs.

Community Access Supports fund staff to assist adults with intellectual disabilities to make meaningful connections in the community, including recreation, hobbies, and volunteer activities.

Specialized Community Supports were non-staff based services that provided unique supports and services, such as professional assessments, to enhance an individual's access to the community, when there were no equivalent public resources available.

While most PDD-funded services are provided by contracted community service providers, the PDD program does operate a small number of services directly in the Edmonton, Central, and Calgary regions. A large majority of government staff employed by PDD boards work in government-operated facilities, which provide 24-hour care for individuals with intellectual disabilities, most of whom have lived there for many years. Unique facility-related expenses incurred in direct operations to government-owned residential services made up four per cent of the 2004-05 budget.

Administrative and financial support for program delivery systems made up 18 per cent of PDD's budget in 2004-05. Less than one per cent of PDD's 2004-05 budget went to provincial and community board governance.

PROTECTION FOR PERSONS IN CARE

Protection for Persons in Care received 554 reports involving 779 complaints of suspected abuse. Of the total complaints, 52 per cent involved emotional harm, 20 per cent bodily harm, 19 per cent failure to provide the necessities of life, five per cent subjecting to sexual contact, three per cent misappropriating funds and one per cent related to inappropriate medication administration. Protection for Persons in Care investigated the complaints and made recommendations to agencies and facilities. All recommendations focus on preventing abuse from occurring in the future.[2]

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[2] The number and type of complaints were compiled using the Protection for Persons in Care Information System.

RESULTS ANALYSIS

REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO PERFORMANCE MEASURES

AUDITOR
GENERAL
Alberta

To the Members of the Legislative Assembly

In connection with the Ministry of Seniors and Community Supports' performance measures included in the *2004-2005 Annual Report of the Ministry,* I have:

1. Agreed information from an external organization to reports from the organization.
2. Agreed information from reports that originated from organizations included in the consolidated financial statements of the Ministry to source reports. In addition, I tested the procedures used to compile the underlying data into the source reports.
3. Checked that the presentation of results is consistent with the stated methodology.
4. Checked that the results presented are comparable to stated targets, and information presented in prior years.
5. Checked that the performance measures, as well as targets, agree to and include results for all of the measures presented in Budget 2004.

As a result of applying the above procedures, I found one exception. There was no survey data available for one measure *Satisfaction, by Persons with Developmental Disabilities, with PDD-Funded Services.* Therefore, I was not able to complete procedures 2 to 5 above for this measure. Management states, in the Results Analysis Section under goal 7, why survey data was not available.

Procedures 1-5, however, do not constitute an audit and therefore I express no opinion on the performance measures included in the *2004-2005 Annual Report of the Ministry of Seniors and Community Supports.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
July 29, 2005

FINANCIAL PERFORMANCE OVERVIEW

The financial results for the Ministry of Seniors and Community Supports, for the year ended March 31, 2005, include the activities of the Department of Seniors and Community Supports and the Alberta Social Housing Corporation. More detailed information can be found in the financial statements.

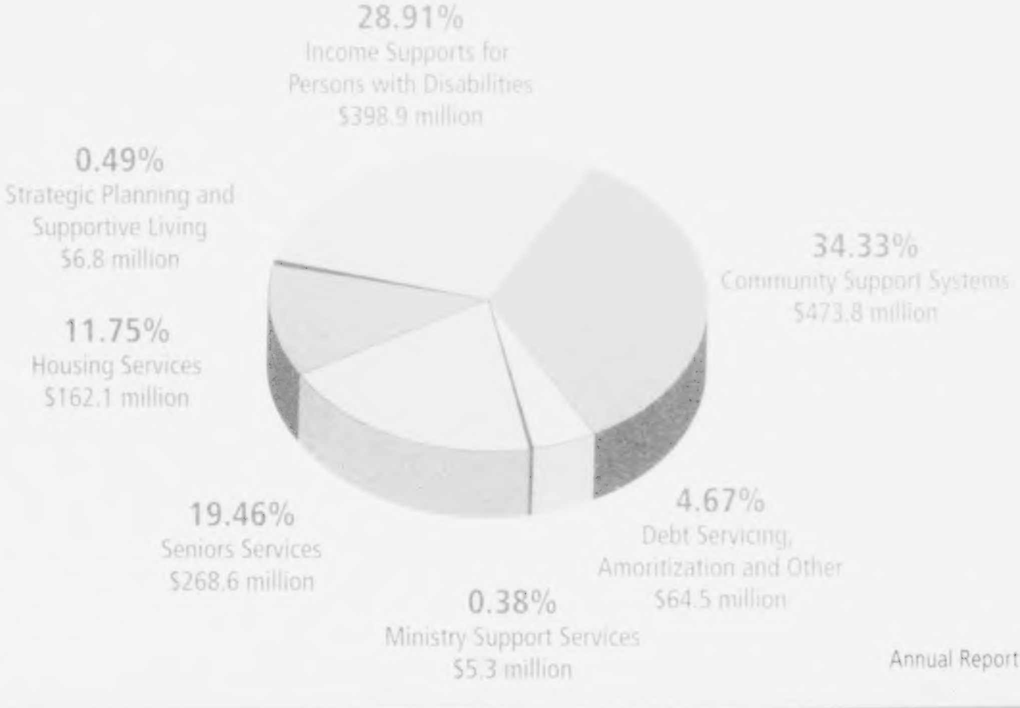
In 2004-05, the Ministry of Seniors and Community Supports spent $1.380 billion against a budget of $1.356 billion. The $1.380 billion in expenditures includes enhancements to the Alberta Seniors Benefit program and seniors supportive living projects that were funded by Alberta supplementary estimates totalling $34.5 million. Further details on 2004-05 program expenditures are provided in the Integrated Results Analysis section.

New programs joined the Ministry in 2004-05. Income Support for Persons with Disabilities administers the Assured Income for the Severely Handicapped (AISH) program. Community Support Systems includes program development for persons with disabilities, the Premier's Council on the Status of Persons with Disabilities, Protection for Persons in Care, and the Brain Injury Initiative, as well as financial assistance provided to Persons with Developmental Disabilities (PDD) Boards.

As shown in the chart below $1,374.7 million, or over 99 per cent of Ministry expenditures in 2004-05 were spent on programs and services. Ministry support services makes up only 0.38 per cent of total expenditures.

SUMMARY OF MINISTRY EXPENSE - $1.380 BILLION

Distribution of the Ministry Expense in millions



Direct grants to individuals and organizations made up almost 70 per cent of total expenditures. These grant payments consisted of:

- $383.5 million for Income Support and Health Benefits under the AISH Program;
- $259.7 million to provide financial assistance and support to eligible lower-income seniors through programs like the Alberta Seniors Benefit, Special Needs Assistance for Seniors, and seniors project grants;
- $130.4 million for housing program grants, including $51.2 million in expenditures under the Canada-Alberta Affordable Housing Program Agreement; and
- $149.3 million for grants paid by the PDD Boards and the Alberta Social Housing Corporation.

EXPENSE BY FUNCTION

	in millions		
	2005		2004
	Authorized Budget	Actual	Actual
Function			
Social Services	$ 1,204.3	$ 1,192.5	$ 1,103.3
Housing	144.8	146.1	132.1
Debt Servicing Costs	41.3	41.2	43.5
	$ 1,390.4	$ 1,379.8	$ 1,278.9

DISCUSSION AND ANALYSIS OF RESULTS

Core Business 1

Provide services, programs, and planning for seniors and the aging population

GOAL 1

Seniors in need have access to financial supports that enable them to live in a secure and dignified way.

Income is one of the major determinants of health and well-being. The income assistance and health benefit programs provided by the Ministry help seniors to live with dignity by enabling them to make their own financial decisions, secure their basic living needs and continue as participating and contributing members of the community.

STRATEGY 1.1

Continue to identify potential improvements to income-based seniors' benefits that are responsive to changing needs, and that result in improved fairness and simplified eligibility and administration.

Investment into benefits for seniors increased to $226 million annually. More seniors are now eligible for cash benefits through Alberta Seniors Benefit (ASB) and seniors already receiving cash benefits saw an increase. Changes to ASB for lower-income seniors resulted in an additional 17,000 seniors receiving a monthly cash benefit. Seniors who were already receiving the monthly cash benefit received on average an increase of $23 per month. Single seniors with an income of $21,000 or less and couples with a combined income of $33,000 are now eligible for ASB. The increases came into effect in July 2004. The changes also brought senior homeowners up to the same maximum benefit level as others, such as renters.

The full health insurance premium exemption for all seniors, regardless of income, came into effect October 1, 2004. A single senior can now save up to $528 and a senior couple up to $1,056 each year.

The Ministry worked with Alberta Blue Cross to develop a delivery system for a new dental care program and introduced the administrative changes required to support the enhanced optical benefits for implementation in April 2005.

Plans were also developed in 2004-05 to assist senior homeowners by reimbursing year-to-year increases in the education portion of their property taxes. The new program was announced in August 2004 and will be implemented in April 2005.

STRATEGY 1.2

Examine approaches to providing supports for seniors that respond efficiently, effectively, and flexibly to individual needs.

The Ministry worked to ensure that, where possible and appropriate, Albertans were provided assistance to remain living in their communities. For example, the Ministry developed flexible solutions for a number of low-income individuals with brain injuries who were unable to afford the cost of supportive living available in their communities.

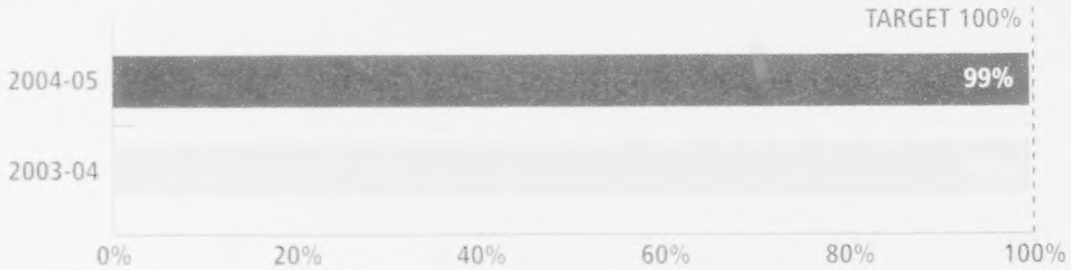
GOAL 1 PERFORMANCE MEASURES

Measure 1.a: Percentage of seniors provided with the opportunity to apply for Alberta Seniors Benefit.

It is important that seniors have the opportunity to apply for benefits for which they are eligible. The Alberta Seniors Benefit (ASB) program helps lower-income seniors maintain their independence and live in a secure and dignified way. Although some eligible seniors may choose not to apply for ASB (the program is voluntary), if it can be demonstrated that seniors have been made aware of the program, have received an application package and have made a decision whether to submit an application, the Ministry has succeeded in communicating the program.

The Ministry provides a contact and feedback mechanism to ensure all eligible seniors are given the opportunity to apply for ASB.[3]

PERCENTAGE OF SENIORS PROVIDED WITH THE OPPORTUNITY TO APPLY FOR ALBERTA SENIORS BENEFIT



Source: Alberta Seniors and Community Supports, Seniors Services Division
Note 1: The target established for this measure in the 2004-07 Ministry business plan was "To be Determined".

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[3] This mechanism adds additional steps to previous efforts informing seniors of the Alberta Seniors Benefit program. All Albertans continue to receive an Alberta Seniors Benefit program application package three months before their 65th birthday or when they move to Alberta and apply for health insurance. In addition, the Ministry mails an information sheet and business reply mail card to all seniors who have not applied for benefits, asking them whether they intend to apply. They are also given the option of receiving a new application form. The information obtained during this follow-up is used to measure seniors' "opportunity to apply".

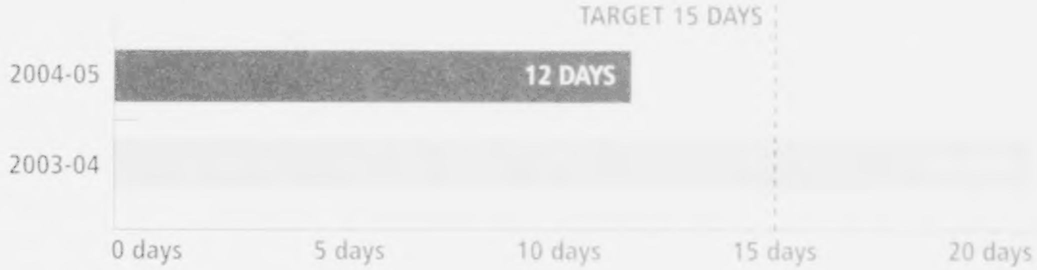
Results and Analysis

The percentage of seniors provided with an opportunity to apply for Alberta Seniors Benefit was 99 per cent.[4] Although no target was established for this measure in the 2004-07 Ministry business plan, a target of 100 per cent was adopted internally.

Measure 1.b: Assessment time for Special Needs Assistance for Seniors program applications.

This measure calculates the number of working days the Ministry takes to assess applications to the Special Needs Assistance for Seniors program. For seniors who apply to the program for assistance in meeting extraordinary expenses or financial emergencies, timeliness of access to financial assistance is an important aspect of an applicant's ability to live in a secure and dignified way.

ASSESSMENT TIME IN WORKING DAYS FOR SPECIAL NEEDS ASSISTANCE FOR SENIORS PROGRAM APPLICATIONS



Source: Alberta Seniors and Community Supports, Seniors Services Division, Special needs Assistance for Seniors Information System.
Note 1: The target established for this measure in the 2004-07 Ministry business plan was "To be Determined".

Results and Analysis

In the 2004-05 fiscal year, the average number of working days it took to assess an application to the Special Needs Assistance for Seniors program was 12.[5] Although no target was established for this measure in the 2004-07 Ministry business plan, a target of 15 working days was adopted internally. Performance in this measure exceeded the internal target by three working days.

In 2003-04, an increase in the number of program applications received as a result of funding assistance for increased utility costs affected the average assessment time. A reduction in the volume of applications received partly explains the significant achievement in assessment time for 2004-05.

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[4] Results are based on a response rate of 62 per cent of the approximately 10,600 households contacted. Results are valid for the entire population within +1/-1 per cent, 99 times out of 100.

[5] Results were calculated using data from the Special Needs Assistance Information System. The results identify the number of working days from the received date to the decision date. Applications that required additional information from an applicant were excluded.

GOAL 2

Information provided by the Ministry on programs, services, and initiatives for older Albertans is accessible, accurate and consistent.

Every year, the Ministry receives and responds to thousands of letters and e-mails from seniors and other Albertans. Correspondence ranges from specific questions about program applications to general inquiries and concerns regarding Ministry policies and programs. In addition to written correspondence, the Ministry provides information services to the public through the Seniors Information Line, Seniors Information Services Offices, publications, and the Ministry website. Quality information about programs and services enables seniors, their family members, and service providers to learn about supports for which seniors may be eligible, and assists them in making informed choices concerning housing, living situations, and service needs.

STRATEGY 2.1

Review Ministry-wide processes for delivering information to seniors, their families, and service providers to enhance efficiency and consistency.

The Ministry joined Seniors Information Services Offices in Grande Prairie and St. Paul with the Office of the Public Guardian office. This enabled clients to access Ministry programs and services through one office, supporting the *one point of contact* approach to client service. Staff members involved in the merger have improved their understanding of Ministry programs, helping them to provide consistent and accurate assistance instead of referring clients to another office. The merger also created efficiencies in accommodation and equipment costs.

The Ministry continued to foster a working relationship with federal and provincial partners in front line delivery of services. These relationships support the Ministry's ongoing commitment to provide effective and economical delivery of information to seniors and service providers in a manner most convenient to them. For example, the pairing of regional information officers with federal information officers to present workshops and information sessions allows the Ministry to better present Albertans with the information they need on federal and provincial programs for seniors.

STRATEGY 2.2

Identify new opportunities and partnerships for educating communities, governments, service providers, and individuals on issues relating to seniors and the aging population, such as active living, fraud prevention, lifelong learning, seniors' contributions, retirement planning, and healthy aging.

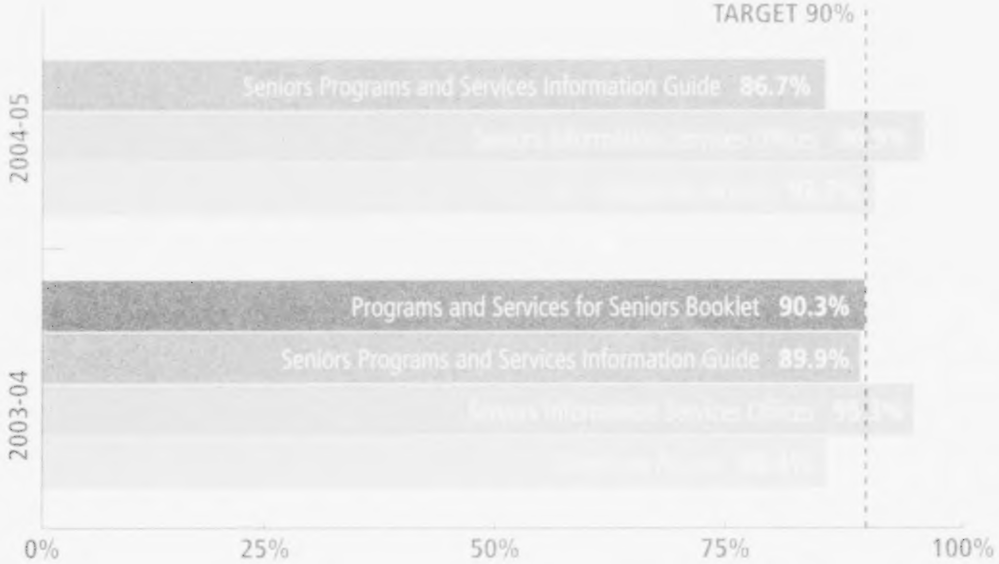
The Ministry continued to support the Alberta Elder Abuse Awareness Network (AEAAN), a province-wide network of professionals dedicated to increasing community awareness of abuse of older adults and the resources available to address it. The Ministry participated on a subcommittee of AEAAN, which developed a Community Resource kit. This kit contained a CD-ROM with two PowerPoint presentations and speaking notes, an elder abuse training video, a listing of Alberta resources, and several online website links and national resources. The kit was designed to educate Family and Community Support Services offices, seniors agencies, and RCMP Family Violence units.

GOAL 2 PERFORMANCE MEASURE

Satisfaction with information services provided.

This measure assesses clients' satisfaction with information services provided to seniors by the Ministry through its public service channels. The Ministry's goal is to help seniors become well-informed about programs and services for which they may be eligible and which contribute to their independence and well-being.

SATISFACTION WITH INFORMATION SERVICES PROVIDED



Source: Alberta Seniors and Community Supports, Seniors Services Division

Results and Analysis

Survey results indicate that for telephone access and Seniors Information Services Offices the target of 90 per cent was exceeded.[6] Satisfaction in telephone access increased from 86.4 per cent in 2003-04 to 92.7 per cent in 2004-05. Satisfaction with the Seniors Information Services Offices also increased from the previous year, rising from 95.3 per cent in 2003-04 to 96.9 per cent in 2004-05.

In 2003-04, the previously titled *Programs and Services for Seniors* booklet, saw a name change to the *Seniors Programs and Services Information Guide*. For the 2003-04 reporting period, survey results for both publications are provided.[7] The 2004-05 results for the *Seniors Programs and Services Information Guide* fell short of the target by 3.3 per cent.[8]

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[6] Data for this measure is collected through client satisfaction surveys. The satisfaction of callers to the Seniors Information Line, and visitors and callers to Seniors Information Services Offices, is assessed by telephone questionnaires of randomly selected clients who had contacted the Ministry on the previous day. The surveys are conducted during a two-week period, twice a year, and include questions about courtesy, knowledge and promptness of service, as well as overall satisfaction with information provided. The top two survey categories of a six-point scale, very satisfied and satisfied, were combined for an overall rating of satisfaction.

[7] Satisfaction data for the *Programs and Services for Seniors* booklet was collected between April 2003 and March 2004. Satisfaction data for the *Seniors Programs and Services Information Guide* was collected between July 2003 and March 2004.

[8] Satisfaction data for the *Seniors Programs and Services Information Guide* is gathered from completed and returned self-administered questionnaires included with the guide. A questionnaire included with the guide invites users to evaluate its content and usefulness.

GOAL 3

Government policies, programs, and plans effectively anticipate and respond to the needs of current and future seniors.

The Ministry researches, monitors, and analyzes trends, issues, policies and programs within Alberta, across Canada, and globally. The Ministry collaborates with other ministries, jurisdictions, and community organizations to draw attention to demographic trends and works to ensure that any potential impact of proposed program or policy activities on current or future seniors is fully understood and considered. This collaborative approach helps the government to develop policies that are sensitive and responsive to changing demographics and emerging issues.

STRATEGY 3.1

Partner with other ministries and other levels of government to facilitate the development of projects in the areas of healthy aging, safety and security, family violence, transportation, financial planning, work and the workplace, rural development, and family caregiving.

Stemming from the cross-ministry Health Sustainability Initiative, the Ministry led a Healthy Aging task group. The task group recommended expansion of the Home Support Exercise Program, which assists frail seniors in improving their fitness and strength through exercises specifically designed for older persons. The recommended expansion was implemented through the Alberta Centre for Active Living, which trained staff in all nine health regions to administer the exercise program.

The Ministry participated with Infrastructure and Transportation and stakeholders to develop a Traffic Safety Plan, which set targets for road safety, and developed a plan to achieve these targets by 2010. The Ministry's contribution to this initiative ensured that the interests and needs of seniors and the aging population were reflected in the planning process.

The Ministry collaborated with Children's Services on the Family Violence and Bullying Roundtable. The Ministry's contribution helped heighten awareness of abuse of older adults as an integral part of the cycle of family violence. As a result, strategies identified in the subsequent cross-ministry business plan for the prevention of family violence included consideration of abuse of older adults.

A Place to Grow: Alberta's Rural Development Strategy, in which the Ministry participated, included objectives and priority actions for engaging and supporting seniors. These priority actions are intended to expand the range of service options available to seniors living in rural areas. The strategy was published in February 2005. The Ministry will participate in the implementation phase of the strategy, scheduled to begin in 2005-06.

STRATEGY 3.2

Improve analysis of data on seniors' incomes to provide a basis for forecasting future income support needs of seniors.

Through its co-leadership of the cross-ministry Health Sustainability Initiative with Health and Wellness and Finance, the Ministry analyzed the impact of drug and other health care and supportive living costs on seniors' disposable income. This helped identify seniors at risk of financial hardship and will provide a basis for policy development.

The Ministry developed data models to determine how additional funding for the Alberta Seniors Benefit program could most effectively enhance benefits for lower-income seniors. This resulted in an increase in the maximum benefits and the qualifying income thresholds. Data models were also developed to determine the impact of programs assisting seniors with dental and optical expenses and increases in education property tax.

STRATEGY 3.3

Identify and implement the legislative amendments required for Seniors and Community Supports to assume full responsibility for long-term care accommodation.

Initial legislative amendments were made to transfer authority for long-term care accommodation from Health and Wellness to the Ministry. This year, the Ministry acquired legislative responsibility for setting accommodation rates and rules for resident trust accounts in nursing homes, and joint legislative authority with Health and Wellness to require reports from nursing home operators.

STRATEGY 3.4

Partner with other ministries, regional health authorities, and facility operators to develop mechanisms for monitoring and improving the quality of long-term care accommodation.

Under contract with the Ministry, the Alberta Senior Citizens' Housing Association developed standards for seniors' supportive living accommodation.

The Ministry also contracted with the Alberta Long Term Care Association to develop accommodation standards for long-term care facilities.

For both these standards projects, the Ministry suggested possible accountability and quality improvement mechanisms for operators.

This work led to an accountability framework for accommodation standards in supportive living and long-term care facilities that will be implemented in the coming year, following approval, consultation, and appropriate legislative changes.

STRATEGY 3.5

Facilitate the shift from facility-based to community-based services by supporting the development of affordable seniors' supportive housing, appropriate income supports, and access to community services for lower-income seniors.

In 2004-05, the government announced a commitment of $50 million to the Rural Affordable Supportive Living (RASL) program. The purpose of this program is to build affordable supportive living projects that will relieve pressure on long-term care facilities in communities outside of Edmonton and Calgary. The Ministry issued a call for proposals, in partnership with Infrastructure and Transportation and Health and Wellness, and nearly 120 projects representing approximately 4,000 supportive living units were received. The program will proceed to the next phase in 2005-06.

GOAL 3 PERFORMANCE MEASURE:

Satisfaction of departments and agencies with the Ministry's collaborative activities and contribution to joint initiatives.

The Ministry's collaborative activities with other departments and agencies assist in policy work that takes into account the needs of current and future seniors. These activities include membership on joint working groups and initiatives, and the provision of information, advice and analysis of issues relating to seniors. Satisfaction of government departments and agencies is a measure of the quality of the Ministry's services in this area.

Results and Analysis

Participants in the satisfaction survey were asked to evaluate the Ministry's performance in terms of collaborative activities and contributions to joint initiatives or objectives of relevance to seniors. To evaluate overall satisfaction with services provided by the Ministry of Seniors and Community Supports during the past year, the top two categories of a six-point scale, *very satisfied* and *satisfied*, were combined for an overall satisfaction rating of 79.5 per cent. Based on 39 responses, 31 respondents were satisfied overall, six respondents were *slightly satisfied*, one respondent was *slightly dissatisfied*, one respondent was *dissatisfied* and no respondents reported being *very dissatisfied*.[9] The results fell short of the target of 90 per cent.[10]

The relatively small size of the population surveyed influences the validity of the results. Small populations tend to magnify differences among respondents, which may result in exaggerated rather than truly representative results.

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[9] Satisfaction data were gathered by a telephone survey of 39 stakeholders. The survey was conducted by a private research company. To select the list of survey participants, Ministry staff members reviewed their files and projects from 2004-05 to identify all stakeholders who met predetermined criteria for inclusion. The final list of stakeholders included Government of Alberta employees, employees of other provincial governments and the federal government, and representatives of organizations and agencies that work in seniors services. The survey was conducted between April 12 and April 30, 2005.

[10] The measure reported in 2003-04 was *"Satisfaction of departments and agencies with the Ministry's leadership and collaboration, and with the information, advice, and analysis received"*. This measure assessed satisfaction in the areas of both seniors and housing. The measure was adapted in 2004-07 to reflect changes to the goal, which was revised to refer to seniors only. The methodology has changed sufficiently to prevent meaningful comparisons between results from 2003-04 and 2004-05.

Core Business 2

Support the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans

GOAL 4

Provincially-owned and -supported housing is efficiently and effectively managed and appropriately utilized.

Seniors and Community Supports is responsible for a housing portfolio that enables access to emergency shelter, and to subsidized housing for Albertans who cannot afford to pay full market rent for their accommodation. To fund and administer this housing portfolio, the Ministry partners with the federal government, through the Canada Mortgage and Housing Corporation, and housing operators, such as municipalities and non-profit housing organizations.

STRATEGY 4.1

Ensure effective governance structures are in place for the community-based provision of seniors', family, and special purpose housing in urban, rural, and remote communities.

The Ministry reviewed the activities of housing operators to ensure programs are delivered within the Ministry's legislative requirements and that housing operations are financially sustainable.

The Ministry entered into agreements with project sponsors that require affordable housing grant recipients to submit annual reports. These annual reports must demonstrate that recipients continue to provide affordable housing for low-income Albertans.

STRATEGY 4.2

Create effective linkages with community organizations for the purpose of transferring ownership/ management of provincial housing.

To meet the increasing need for more affordable housing, the Ministry works with local housing operators to transfer ownership of select properties from the Ministry to the operators for nominal amounts. Once transferred, housing operators adapt old housing units into new units or use the asset as collateral to build additional affordable housing. Property transfers to local housing operators are made in support of community plans.

Seniors and Community Supports transferred ownership of 72 housing units to municipalities and not-for-profit housing operators. The Ministry also transferred ownership of the Sunshine Lodge in Drumheller, the Wild Rose Lodge in Grande Prairie, and the Rundle Lodge in Calgary to assist in meeting needs identified in local community plans. In rural and remote communities, 32 units directly managed by the Ministry that were no longer required for social housing were sold. In Calgary, management of the Sunalta Emergency Shelter was transferred to the Calgary Drop-In Centre Society to assist in the consistent delivery of the shelter program.

The Ministry also transferred ownership of property to tenants at the completion of long-term lease-purchase or rental agreements to enable low-to moderate-income Albertans to make the transition to affordable housing. This year, the Ministry transferred ownership of five Rural Housing units, three vacant lots, seven housing units under the Rural Emergency Home Program, two Métis Housing units, and nine Rural and Native Housing units to tenants who fulfilled and concluded the terms of their agreements. Two units were also sold on the open market.

STRATEGY 4.3

Develop a flexible approach to managing the Ministry's housing portfolio that takes into account changing resident needs, within financial resources available.

The Ministry amended the *Social Housing Accommodation Regulation* to ensure seniors lodge residents aged 65 and over have a minimum of $265 per month in disposable income after paying for their lodge accommodation. Legislation was also amended to provide pro-rated rent refunds to seniors who need to move to another facility for additional care and support.

At Gunn Centre, a new case management model was implemented requiring each individual admitted to the centre to establish a path to independence. Staff work with residents to develop an individualized plan. These plans focus on the clients' existing strengths and abilities while building external supports to enhance each individual's ability to move to, and maintain, residence within the community. The plans specify strategies for skill development and supports related to daily living skills, education and employment, financial planning, personal coping and physical health, and the formation and maintenance of positive social relationships. This new case management model promotes integration back into the community by encouraging individuals to use their full potential for change and personal growth.

The Ministry also worked with housing operators in Vegreville, Hinton, Grande Cache, Vilna, Vermilion, and Wainwright to support creative supportive living facilities. In several locations, dining and kitchen additions were added to facilities to support the needs of aging seniors.

In Calgary, the Ministry worked with the Calgary Housing Company and the Westgate Family Shelter Group to help find more permanent housing for homeless families.

Lodge Assistance Grant funding was increased from $5.50 to $6.50 per day for each eligible low- and moderate-income resident. This increase provides additional financial support to the housing operators managing lodges and limits the need for rental increases to seniors.

STRATEGY 4.4

Monitor operations and business practices of housing operators to ensure efficiency and effectiveness.

For many Albertans, social housing is the only housing option. Since the Ministry's social housing portfolio is managed by 177 local housing operators, it is important to ensure that operators are efficient, cost-effective, and make best use of funding to provide quality housing and services to families, seniors, and individuals in need.

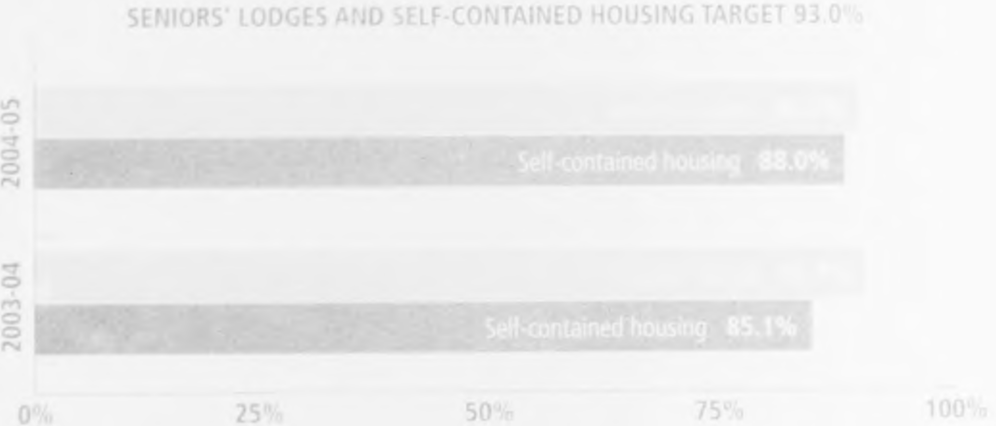
Seniors and Community Supports made changes to its operational and business plan reviews. Reviews ensure local housing operators are operating effectively and within legislative requirements set by the Ministry and to ensure that funding is in place to adequately maintain housing facilities. Issues identified, such as not targeting housing to Albertans in need and budget over-expenditures, were identified by the Ministry and corrective actions were taken as required. The department revised its process for initiating operational reviews to increase the number of reviews done of higher-risk operations. The department also introduced new procedures, timelines, and templates to improve the completion of business plans by housing operators and to increase the number of reviews done by the department.

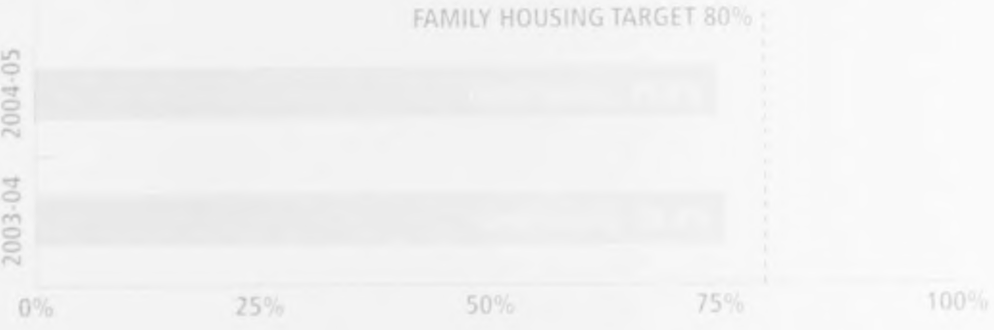
GOAL 4 PERFORMANCE MEASURE

Quality of accommodation provided by housing operators, and where appropriate, services provided, as indicated by satisfaction of residents.

This measure assesses satisfaction of residents with the quality of accommodation in seniors' lodges, self-contained housing, and family housing. It provides a means of verifying that the residents of provincially-owned or -supported housing are receiving safe, adequate, suitable, and affordable housing that is properly managed and maintained.

QUALITY OF ACCOMMODATION PROVIDED BY HOUSING OPERATORS, AND WHERE APPROPRIATE, SERVICES PROVIDED, AS INDICATED BY SATISFACTION OF RESIDENTS.[11]





Source: Alberta Seniors and Community Supports, Housing Services Division, Housing Satisfaction Study, 2005.

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[11] Satisfaction was determined through a survey conducted by a private research company. A random sample of clients from the Ministry's housing programs was surveyed by telephone about their overall satisfaction with the quality of their accommodation. Approximately 1,200 telephone interviews (approximately 400 for each resident group) were completed with residents of seniors' lodges, self-contained housing and family housing. The survey also measured a number of variables to assess the quality of accommodation including overall condition, safety and affordability, and services provided by the housing management body. The results from the top two categories of a six-point rating scale *very satisfied* and *satisfied*, were combined to obtain an overall rating of satisfaction. The research was conducted in February and March 2005 over a two-week period. Results based on a sample size of 400 are accurate within +/- 4.9 per cent, 19 times out of 20.

Results and Analysis

Survey results indicate that 90.2 per cent of lodge residents, 88.0 per cent of self-contained housing residents and 75.6 per cent of family housing clients were satisfied overall with their accommodation. These results are based on approximately 400 telephone interviews for each resident group.

This is the fifth year the survey of housing residents has been conducted using the same methodology, questionnaire and rating scale.12 Reported satisfaction rates for seniors lodge residents and family housing residents have remained stable from year to year while levels for self-contained housing residents have fluctuated. Satisfaction for 2004-05 increased to 88.0 per cent from 85.1 per cent in 2003-04 in the self-contained resident group. Only 18 residents of seniors' self-contained housing gave reasons for dissatisfaction; this is an insufficient sample to provide meaningful conclusions regarding the change in satisfaction levels. Of the 18 residents, the primary reason cited for dissatisfaction was the small size of the apartments (22 per cent).

Satisfaction levels for family housing fell slightly from the previous year and remain below the target of 80 per cent. The Ministry will continue to work towards the targets set for these measures (93 per cent overall satisfaction for seniors' lodges and self-contained housing residents, and 80 per cent for community housing) as it strives to ensure that provincially-owned and –supported housing efficiently managed and well-maintained.

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[12] The wording of this performance measure was revised slightly from the measure reported in the previous year's annual report of *"Satisfaction of housing residents with the quality of accommodation and, where appropriate, services provided by housing operators: seniors lodge residents; self-contained housing residents; and family housing residents."* The revision was made to put more emphasis on the quality of accommodation.

GOAL 5

Development of a range of housing for lower-income Albertans is supported by the Ministry.

Seniors and Community Supports works with housing organizations and other levels of government to identify housing needs and generate capital to increase the supply of, and access to, affordable and low-cost housing options for lower-income families and individuals and persons with special needs.

STRATEGY 5.1

Encourage and support the development of community housing plans in high-growth, high-need areas that are based on local needs and established priorities, and direct resources accordingly.

While housing needs may exist throughout Alberta, the Ministry identified seven major communities as having particularly high needs due to high growth within the province. These communities are Edmonton, Calgary, Medicine Hat, Lethbridge, Red Deer, Grande Prairie, and Fort McMurray. The Ministry worked with these seven communities to develop and update plans tailored to each community. These community plans identify the local housing needs and strategies for meeting those needs. Existing housing, new housing under the Affordable Housing Partnership Initiative and services funded by the Ministry in these communities were targeted to the needs identified in the community plans.

Community plans were updated in all seven communities. Specific attention was given to the creation of a range of housing solutions for individuals and families to move people through the housing continuum. The Ministry recognizes seven steps along the housing continuum: absolute homelessness; emergency shelters; transitional housing; special needs housing; supportive housing; social housing; and market housing. The Ministry's goal is to move people through the continuum to be as fully involved in, or as close to, obtaining market housing as possible. Community plans also focused on the creation of additional transitional housing units through the Affordable Housing Partnership Initiative.

STRATEGY 5.2

Create effective linkages with stakeholders, housing operators, other ministries, and other levels of government to facilitate development and delivery of affordable, appropriate housing.

In 2004-05, the Ministry supported affordable housing by allocating grant funding totalling $51.2 million ($25.6 million each from the federal and provincial governments) under the Affordable Housing Partnership Initiative, part of the Canada-Alberta Affordable Housing Program.[13]

As of March 31 2005, the Ministry had committed to providing 1,162 new affordable housing units to benefit communities such as Calgary, Camrose, Canmore, Edmonton, Fort McMurray, Stony Plain, Villeneuve, Hythe, Red Deer, and Rocky Mountain House. The Ministry also began negotiations with the Canada Mortgage and Housing Corporation for a second phase of this agreement.

In addition to encouraging community plans in Alberta's major urban communities, the Ministry worked with other communities to create affordable housing. New housing units have been built in 25 communities through cooperation between the Ministry, local governments, local housing operators, developers, and other partners. Projects that received funding support included special needs housing for persons with physical and mental disabilities, housing for seniors, and housing for low-income working individuals and families. In rural and remote communities, affordable housing is often lacking, due in part to non-existent real estate markets and a lack of conventional financing. This has been partially addressed through the development of housing under the Sustainable Remote Housing Initiative, another component of the Canada-Alberta Affordable Housing Program.

Combined with a commitment of $1.35 million in 2003-04, a funding agreement with Wabasca/Desmarais Housing Authority Society in 2004-05 will result in the creation of 18 units in the communities of Wabasca, Calling Lake, Sandy Lake, Chipewyan Lake, Peerless Lake, and Trout Lake for families in need of affordable housing.

A total commitment of $1.1 million between 2003 and 2005 and approval of the application of the Aseniwuche Winewak Nation of Canada for funding will result in the creation of 15 units in the Grande Cache area for families in need of affordable housing.

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[13] The Canada-Alberta Affordable Housing Program is an agreement between Alberta and the federal government to provide matching funds for the creation of affordable housing.

STRATEGY 5.3

Review emergency shelter funding to determine if it is properly targeted and shelters are appropriately resourced.

Throughout Alberta, a growing number of people are homeless or at risk of homelessness, and it is increasingly difficult for emergency housing operators to keep up with demand. The Ministry has worked with local housing operators and other levels of government to develop an effective response to homelessness. In the 2004-05 fiscal year, the Ministry provided approximately $15.8 million to support emergency/transitional shelter operations.

STRATEGY 5.4

Facilitate access to coordinated housing and support services for persons with special needs to enable them to live in appropriate and stable community-based accommodation.

Many Albertans require unique housing to address special needs such as wheelchair access. Grants totalling $765,000 were provided to 187 Alberta residents under the Home Adaptation Program to help make their homes wheelchair accessible.

To assist older Albertans, the Ministry met with the Calgary Health Region to discuss supportive living needs and develop joint programming in Calgary. In partnership with the Calgary Housing Company and the City of Calgary, the 70-unit Manchester project was constructed to provide supportive living for older Albertans who would otherwise have difficulty finding housing that addresses their needs. Manchester Seniors is expected to open for occupancy by the end of May 2005.

GOAL 5 PERFORMANCE MEASURE

Number of seven major high-need, high-growth communities within the province that have plans for responding to the housing needs of their citizens.

There is a shortage of affordable housing in Alberta's seven high-growth high-need urban communities. The Ministry is encouraging communities to assess housing needs of specific populations and develop community-based solutions to address the housing gaps. These plans are a necessary step towards developing new housing in these high-need areas.

Results and Analysis

Since 2000, the Ministry has provided $3 million annually to seven major communities, to support the National Homelessness Initiative. All seven major high-need, high-growth communities have updated or completed new plans for responding to the housing needs of their citizens. Although the 2004-07 Ministry business plan stated the target as "To be determined", the Ministry has achieved its goal and this measure is replaced in the 2005-08 business plan by measures of the number of affordable housing units developed and the number of working days on the social housing wait list for applicants who are determined to be in critical need.

Core Business 3

Provide programs, services, and supports to enable appropriate substitute decision-making

GOAL 6

Albertans' best interests and well-being are served through appropriate and timely substitute decision-making.

Adult Albertans who are unable to make their own personal decisions may be provided with a court-ordered guardian as a substitute decision-maker under the terms of the *Dependent Adults Act*. Where possible, private guardianship by family members or other private individuals is encouraged, as in most cases this is seen to be in clients' best interests. Where no appropriate private party is available, a Public Guardian may be appointed. A Public Guardian may also be appointed as decision-maker of last resort under the *Mental Health Act*.

The Ministry, through the Office of the Public Guardian (OPG), also encourages adult Albertans to make personal directives, which may name a substitute decision-maker in the event the person becomes unable to make personal decisions.

STRATEGY 6.1

Review Community Involvement Program services to ensure contracts provide for efficient, appropriate, and effective services.

The Ministry's Community Involvement Program contracts with community agencies to provide information on guardianship and to assist individuals with applications for guardianship. Recommendations from the 2004-05 OPG Mandate Review will provide the foundation for the formal review of the Community Involvement Program in 2005-06.

STRATEGY 6.2

Examine methods of information provision to enhance the quality and consistency of information provided to Albertans on legislation relating to substitute decision-making.

Information on the Ministry website relating to guardianship and the *Personal Directives Act* was revised and updated. In addition, new presentation displays with the OPG's vision and key messages were developed.

The OPG developed a training package on personal directives, including posters and a *Personal Directives Act* kit to encourage more Albertans to write personal directives. The six posters addressed youth, seniors, young families, cultural groups, Aboriginal peoples, and health professionals. The kit included a CD-ROM and was circulated to approximately 1,800 community organizations across Alberta. In addition, the OPG updated all printed materials relating to guardianship and personal directives.

The Ministry initiated a partnership with the Ministry of Justice to address service coordination to Albertans who receive services from both the OPG and the Office of the Public Trustee. The objective of this partnership is seamless service to guardians, dependent adults, and other members of the public.

STRATEGY 6.3

Begin consolidating issues around the *Dependent Adults Act* and *Personal Directives Act* in preparation for full legislative reviews in 2007 and 2008.

The *Dependent Adults Act* is 27 years old and is being reviewed to ensure that it meets the current and future needs of dependent adults and their decision-makers. In preparation for the review, a Legislative Review Steering Committee was established jointly with Justice (Office of the Public Trustee). Public consultations will take place in 2005-06.

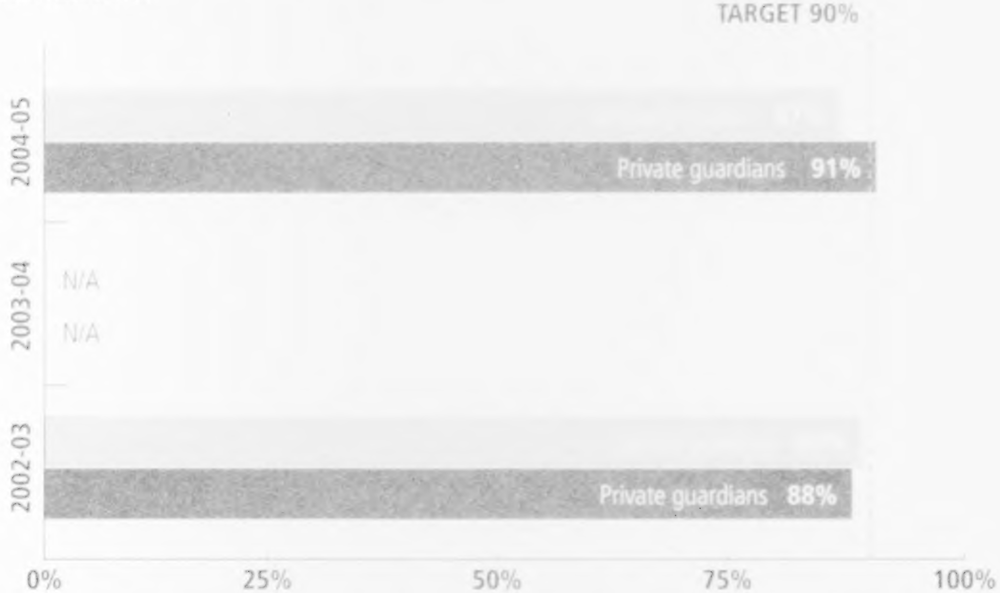
The *Personal Directives Act* was proclaimed in 1997. As more Albertans are choosing to prepare personal directives, the legislative review will identify ways to improve the Act's clarity and examine ways to simplify its implementation. To prepare for the review, a *Personal Directives Act* Legislative Review Steering Committee was established, with representatives from health authorities and the Alberta Long Term Care Association. Public consultations will take place in 2005-06.

GOAL 6 PERFORMANCE MEASURES

Measure 6.a: Satisfaction with supports and services provided by the Office of the Public Guardian.

This measure assesses the satisfaction of service providers and private guardians of dependent adults with the supports and services they receive from the Office of the Public Guardian. Dependent adults are those who have been deemed unable to make their own personal decisions by the courts. A guardian is a court-ordered substitute decision maker. A private guardian is usually a family member or a friend.

SATISFACTION WITH SUPPORTS AND SERVICES PROVIDED BY THE OFFICE OF THE PUBLIC GUARDIAN.[14]



Source: Alberta Seniors and Community Supports, Strategic Planning and Supportive Living Division, Office of the Public Guardian Satisfaction Survey Report, 2005.

Results and Analysis

The satisfaction of service providers in 2004-05 was 87 per cent. Satisfaction decreased slightly from the previous year with satisfaction reported at 89 per cent.[15] As a result of the small sample size and the potential for sampling error, it is not possible to determine if this drop reflects a decline in the satisfaction of all service providers.[16]

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[14] Satisfaction was determined through a survey conducted by a private research company. The survey used a four-point scale and the top two categories *very satisfied* and *somewhat satisfied* were combined for an overall satisfaction rating.

[15] This satisfaction survey is conducted biennially. The 2002-03 survey was conducted during the last week of January 2003, while the 2004-05 survey was conducted over three days at the end of May 2005.

[16] Service providers were selected at random and contacted by telephone three days after an introductory letter was mailed. A total of 100 service providers from a list of 444 were surveyed resulting in survey accuracy to within +/- 8.6 percentage points, 19 times out of 20.

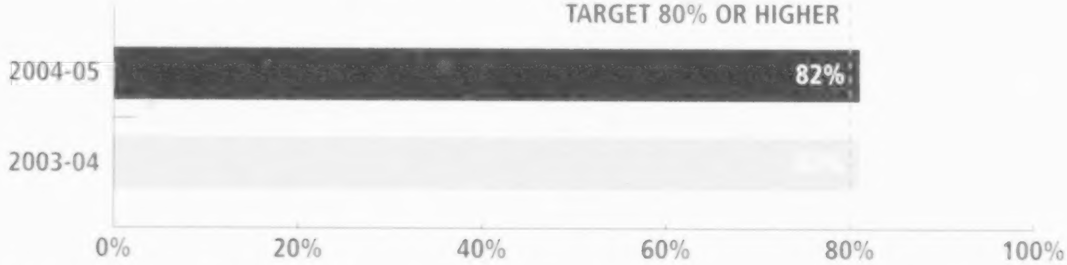
In 2004-05, 91 per cent of private guardians expressed satisfaction with the Office of the Public Guardian. Although the sample size was not large enough to determine a statistically significant change in the satisfaction of private guardians compared to the previous year's satisfaction of 88 per cent, increased consultation with this group may account for rising levels of satisfaction.[17, 18] Starting in 2005-06, the surveys for this measure will be conducted annually rather than biennially.

Measure 6.b: Percentage of dependent adults with private guardians.

Guardians may be private, or if no private guardian is willing or able to undertake this task, a public guardian is appointed through the Office of the Public Guardian. This measure calculates the percentage of dependent adults who have private, as opposed to public, guardians.

Private guardianship is generally preferred over public guardianship. In most cases, family members or other persons with an emotional bond to the dependent adult are in the best position to serve in his or her best interests. Public guardianship should only be considered when no private guardian is able, willing or appropriate to take on the task. In general, private guardianship is possible and appropriate in approximately 80 per cent of guardianship cases.

PERCENTAGE OF DEPENDENT ADULTS WITH PRIVATE GUARDIANS.[19]



Source: Alberta Seniors and Community Supports, Strategic Planning and Supportive Living Division, Office of the Public Guardian Information System.

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[17] The Office of the Public Guardian sent a letter to a randomly selected sample of 1,000 private guardians. Those receiving the letter were asked to undertake a web survey. Those who did not have access to the Internet were advised that they could telephone the Office of the Public Guardian and request to be included on a list of private guardians to be interviewed over the telephone.

[18] A total of 123 participants completed the survey on the Internet, while 45 participants completed the survey by telephone. In total, 168 individuals responded to the private guardian survey. Of the 168 respondents, 146 completed the survey question related to satisfaction. Accuracy of the results of this survey are within +/- 8.0 percentage points 19 times out of 20.

[19] Statistics on the number of court ordered public and private guardians are compiled by the Office of the Public Guardian. The percentage of private guardians is calculated from these statistics.

Results and Analysis

As of March 31, 2005, there was a total of 10,061 dependent adults. The Public Guardian acted as guardian for 1,793 dependent adults. There were 8,268 dependent adults with private guardians. The performance target of 80 per cent or higher was achieved with a ratio of private to public guardianship of 82 per cent to 18 per cent. These figures do not include referrals made to the Office of the Public Guardian to act as guardian (1,793 is the number where the Office of the Public Guardian has a current court order to act as guardian).[20]

Core Business 4

Provide programs, services, and supports for persons with disabilities

GOAL 7

Ensure that Albertans with disabilities have the opportunity to be fully included in the social, economic, and cultural life of the province and that adult Albertans in care are protected from abuse.

Participation in Alberta's social, economic, and cultural life means that persons with disabilities have the opportunity to experience every aspect of the community as valued and contributing community members. The Alberta Disability Strategy recommends improved coordination, integration and effectiveness of government programs and services to eliminate obstacles and barriers to participation in community life.

Through the Assured Income for the Severely Handicapped (AISH) program, the Ministry provides Albertans who have a severe disability that prevents them from working to earn a living with a living allowance and health benefits that help them meet their needs and live as independently as possible. The Ministry is also responsible for Persons with Developmental Disabilities (PDD), which funds and delivers programs that assist persons with intellectual disabilities to live, work, and participate in community life. In addition, through Protection for Persons in Care, the Ministry works to enhance safeguards for vulnerable adults by investigating allegations of abuse involving adults who receive services from government-funded agencies.

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[20] The decision on whether to appoint a private or public guardian is ultimately made by the courts, not by the Ministry, in accordance with the requirements of the *Dependent Adults Act*. The decision depends on the availability, in each case, of an appropriate potential private guardian and on what is deemed to be in the best interests of the dependent adult.

STRATEGY 7.1

Review the AISH program in the context of other government supports and implement changes to ensure responsiveness to client needs and program sustainability.

A review of the Assured Income for the Severely Handicapped (AISH) program began in September 2004. The AISH Review focused on renewing the program and improving the entire package of benefits available to AISH clients. Ministry staff supported the work of the MLA AISH Review Committee in preparation for its report and recommendations, including cost analysis and coordinating opportunities for public, stakeholder, and staff input.

During the review, a discussion guide with a questionnaire containing ideas for changes to AISH was distributed. The guide was sent to approximately 32,000 AISH clients, 4,000 disability organizations/community groups and was also available to the public online. Over 18,000 questionnaires and 130 written submissions were received. Additionally, approximately 500 individuals participated in two public meetings held in Edmonton and Calgary.

The report and recommendations were prepared by the MLA AISH Review Committee and submitted to the Minister in February 2005. Recommendations from this report included increasing the AISH financial benefit, providing additional benefits for clients with unique needs, and increasing the employment income exemption rates.

STRATEGY 7.2

Further the Alberta Disability Strategy by creating an Office for Disability Issues to work with the Premier's Council on the Status of Persons with Disabilities and government ministries to encourage greater cross-government coordination and more effective delivery of programs for Albertans with disabilities.

The newly created Office for Disability Issues (ODI) was made fully operational and work was started on a government response to the Alberta Disability Strategy.

The *Housing Developments for Persons with Disabilities in Alberta* resource manual was developed and distributed to promote awareness of housing resources available to persons with disabilities.

The Ministry worked with Community Development's Parks and Protected Areas to enhance the accessibility of interpretive programs and facilities in provincial parks. The Ministry provided children with disabilities the opportunity to experience Kananaskis Park and its programs through *Access Kananaskis,* a research project to make the park's interpretive programs and school outreach programs more inclusive. As well, the Ministry provided resources for wheelchair accessible furniture and picnic tables to William Watson Lodge, an accessible wilderness retreat in Kananaskis.

The Ministry contributed to the Alberta Human Rights and Citizenship Commission's *Duty to Accommodate Students With Disabilities in Post-secondary Educational Institutions* publication. This document provides general guidelines to accommodate the needs of students with physical and mental disabilities, including creating accessible facilities, providing materials in alternative formats (such as Braille, large print, audio tape, electronic, etc.), adopting flexible evaluation formats, and ensuring that administration and faculty are knowledgeable and supportive.

STRATEGY 7.3

Contribute to the development of programs and services that support the needs of persons with disabilities by responding to the outcomes of the Gaps in Service Project, continuing to support and enhance the Alberta Brain Injury Initiative and by coordinating interdepartmental work on issues relating to the Alternative Communications Strategy.

The Gaps in Service Initiative (Gaps) identified areas of unmet need and collaborative ways to provide services for disabled adults with complex needs who are not always eligible for existing government services. For example, Gaps partnered with other ministries to fund three pilot projects in rural Alberta for adults with fetal alcohol spectrum disorder (FASD). These projects extend supports provided for children and youth past the age of 18 to help individuals with FASD successfully make the transition into adulthood.

The Alberta Brain Injury Initiative (ABII) contracted with community agencies to establish 25 service coordinator positions. Service coordinators work with individuals with acquired brain injuries who have been discharged from hospital. They link individuals to community programs, coordinate access to services, enhance the community's ability to support persons with brain injuries, and increase understanding about the impact of brain injury. Over the past year, service coordinators contacted over 1,250 persons with acquired brain injuries across the province.

To assist families and caregivers, the Ministry partnered with the Glenrose Rehabilitation Hospital to expand Caregiver College, a series of information sessions, through Telehealth (video conferencing) to 21 communities and over 200 participants. The sessions provided information on brain injuries and opportunities to meet others and share experiences. The sessions were consistently filled to capacity.

The Alternative Communication Strategy helped blind, deafblind, and hearing impaired Albertans access government by raising awareness of alternative communication options (audio, online, Braille, larger fonts, signing, etc.).

The Ministry partnered with the Canadian National Institute for the Blind to provide intervenor services for deafblind Albertans in Edmonton and Calgary. Through an intervenor, deafblind citizens can now participate in community activities and programs to increase independence and confidence.

STRATEGY 7.4

Strengthen and initiate consultations with Albertans to assist in the identification and resolution of systemic issues arising from the needs of persons with disabilities and vulnerable adults in care.

The Alberta Brain Injury Initiative (ABII) held 22 Community Action Coalition Process forums throughout Alberta, which allowed brain injury survivors, their families and caregivers, and service providers to set the future direction of the ABII.

STRATEGY 7.5

Improve Persons with Developmental Disabilities Boards' processes for adults with developmental disabilities and their families and guardians to determine the support they need.

Persons with Developmental Disabilities (PDD) worked to ensure PDD-funded services addressed the unique needs of each individual served through an individualized approach to planning. PDD funded pilot projects and training workshops to assist PDD staff, community agencies, families and adults with intellectual disabilities to plan for the supports they need.

PDD provided resources to the Alberta Association for Community Living, to host family leadership workshops and develop family networks in communities across the province. PDD also funded leadership development for adults with intellectual disabilities through the Leadership Today Society and a number of self-advocacy networks across Alberta. As a result, families and self-advocates are better able to collectively advocate for the supports they need as well as have input into policy and strategic directions that impact them directly.

STRATEGY 7.6

Support and strengthen communities' capacity to include persons with developmental disabilities.

PDD contributed to the Northeast Libraries Initiative, a partnership between Athabasca University, Community Development, and the Northern Lights Library System to facilitate community inclusion for adults with disabilities through local libraries. This project helped persons with disabilities to use computer equipment for library access. As a result, several libraries in Northeast Alberta have become more accessible and more inclusive to people with disabilities.

Three Alberta communities that do not have public transportation systems, Peace River, Vegreville and Westlock, were able to start transportation projects, such as special bus services and conversion of vehicles, with the assistance of PDD Community Capacity grants. These communities will increase access to transportation in their communities for persons who need specialized transportation.

STRATEGY 7.7

Partner with the service sector to ensure adults with developmental disabilities receive quality support that facilitates inclusion.

The PDD Provincial Board requires all PDD-funded agencies to be certified by the Alberta Association of Rehabilitation Centres (AARC) as having met Creating Excellence Together (CET) Standards. CET certification provides assurance that PDD-funded agencies provide quality service for the adults with intellectual disabilities they support. Last year, 77 community agencies that provide PDD-funded services participated in CET surveys.

PDD sponsored a range of workshops and training opportunities for community agency and PDD staff. Skills for facilitating community inclusion, and planning and managing complex-care needs of adults with intellectual disabilities were key topics.

In 2004-05, PDD Provincial and Community Boards partnered with AARC to launch the Workforce 2010 Initiative to ensure individuals with disabilities have access to a well-trained and stable community rehabilitation workforce. In 2004-05 the Workforce 2010 Taskforce completed the creation of job profiles for the field of community rehabilitation, gathering of labour market information, and the development of human resource tools for employers.

STRATEGY 7.8

Work with governments at the provincial, federal and municipal levels to ensure policies are aligned and programs are responsive to persons with developmental disabilities.

PDD worked with other government partners on the Alberta Children's Initiative to support the implementation of a Regional Integrated Case Management Model for children and youth with special needs. This model will improve the coordination of services for persons who require supports from more than one ministry. To further streamline transition for youth with intellectual disabilities into adult services through PDD, the South Alberta Community Board jointly funded a coordinator position with the Southwest Alberta Child and family Services Authority.

Historically, Human Resources and Employment, Seniors and Community Supports (through PDD), and Health and Wellness have offered separate programs that provide employment assistance to persons with disabilities. In 2004-05, these ministries partnered with Social Development Canada to design and implement employment assistance projects for persons with disabilities that cut across the three provincial ministry mandates. Pilot projects were funded in each of PDD's six regions to demonstrate integrated approaches to providing employment assistance for persons with disabilities.

STRATEGY 7.9

Enhance the effectiveness of community governance for persons with developmental disabilities through the 2nd Century Communities Initiative.

The PDD Provincial Board consulted with stakeholders throughout the province to develop a framework for governance and accountability. This framework clarifies roles, responsibilities, and accountabilities of the PDD Provincial and Community Boards and partners in creating an Alberta where adults with intellectual disabilities are included in community life. Completion of the framework was a successful milestone for PDD's Second Century Communities Initiative that shaped a vision for inclusion of adults with intellectual disabilities in Alberta's second century.

STRATEGY 7.10

Provide leadership in safeguarding vulnerable adults in care by responding to and investigating allegations of abuse and developing educational initiatives related to prevention of abuse.

The Ministry investigated complaints of abuse involving adults who receive government-funded care services from agencies such as nursing homes, hospitals, lodges, group homes, and shelters. All allegations of abuse were investigated and recommendations were made to the facilities involved to enhance safeguards for vulnerable adults. The Ministry promoted accountability by requesting that facilities, in collaboration with the appropriate agency or authority, respond to the recommendations. The majority of the facilities involved in abuse complaints responded and indicated that they had made changes and improvements that reflected recommendations made by Protection for Persons in Care.

The Ministry worked to raise awareness and prevent abuse of vulnerable adults by conducting 22 education sessions throughout the year. The sessions had approximately 650 participants, primarily students and service providers who work in health care settings.

STRATEGY 7.11

Enhance the protection of persons in care from abuse and improve the life of adult Albertans in care by implementing the results of the legislative review of the *Protection for Persons in Care Act.*

During the ongoing review of the *Protection for Persons in Care Act* in 2004-05, the Ministry examined how administration of the act could be improved and how the prevention of abuse of vulnerable adults receiving government-funded care services could best be achieved. In response to recommendations made by the Ombudsman, the Ministry initiated administrative changes to the complaints and investigations process emphasizing administrative fairness.

GOAL 7 PERFORMANCE MEASURES

Measure 7.a: Satisfaction, by persons with developmental disabilities, with PDD-funded services.

In the fall of 2003, the Office of the Auditor General noted a weakness in the Persons with Developmental Disabilities (PDD) individual satisfaction measure reported in the 2002-03 Community Development Ministry annual report. They noted a risk of bias in the selection of participants in the survey and in the responses given due to the help individuals may have received in filling out the questionnaire. The PDD Boards, individuals receiving services, and their families and guardians also recognized the cognitive and communication limitations that can hinder an individual's ability to respond to a written questionnaire.

PDD advised the Office of the Auditor General that the measure would be dropped in future years until an appropriate methodology could be developed. As planned, the PDD Provincial Board did not conduct the individual satisfaction survey for 2004-05. However, the performance measure remained in Community Development's 2004-07 business plan, as it had already been signed-off in Spring 2004. The Office of the Auditor General has noted this as an exception in its report on page 22.

The PDD Boards recognize that adults with intellectual disabilities, as consumers of the program, should be given the opportunity to provide feedback on their level of satisfaction with services provided. However, because of the nature of their disabilities, it is difficult for many of the individuals receiving PDD-funded services to participate effectively in the survey process.

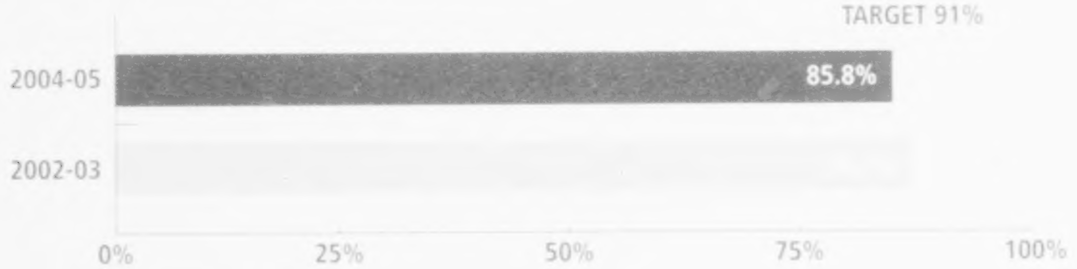
A new measure has been included in the Seniors and Community Supports 2005-08 Ministry business plan, which reports the percentage of individuals exercising control in their lives. This measure comes from the Alberta Association of Rehabilitation Centres' Creating Excellence Together (CET) surveying process, which includes personal interviews with individuals receiving PDD-funded support and their families, regarding the degree to which their services support their quality of life.

Measure 7.b: Satisfaction, by families/guardians of persons with developmental disabilities, with PDD-funded services.

As a significant proportion of the individuals assisted by the Persons with Developmental Disabilities Boards have cognitive and communication limitations, it is essential that they have ongoing support and the involvement of family and/or guardians. The satisfaction of family members and guardians as informed stakeholders with the PDD program provides important feedback on the quality and direction of the program.

This measure reflects overall satisfaction with the program, provincially which facilitates the identification of areas of concern and program improvement. A total of 1,554 completed surveys were received, representing an overall response rate of 37.1 per cent. Of these, 93.0 per cent (1,445) were from family members/private guardians, 4.5 per cent (70) were from public guardian representatives, and an additional 2.5 per cent (39) were from people who identified themselves as "other" (e.g. trustee, monitor, caregiver, or unidentified respondents.)

SATISFACTION, BY FAMILIES/GUARDIANS OF PERSONS WITH DEVELOPMENTAL DISABILITIES, WITH PDD-FUNDED SERVICES.[21]



Source: Persons with Developmental Disabilities Provincial Board, PDD Family/Guardian Satisfaction Survey 2004/2005.

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[21] The satisfaction survey was conducted by an independent research firm and is a full population survey. A written survey questionnaire is sent by mail to all legal guardians (including public guardians) and/or family members (in the absence of a legal guardian) of adults with developmental disabilities receiving services funded by PDD. A total of 4,189 survey forms (4,066 to family/private guardians and 123 to public guardian representatives) were distributed in 2004-05. Public guardian representatives were requested to respond on behalf of only four individuals representatively selected from their caseload, filling one form on behalf of each individual. Responses of *strongly agree* and *agree* were combined to *agreed* and are reported as satisfied. Responses of *disagree* and *strongly disagree* were combined to *disagreed* and reported as dissatisfied.

Results and Analysis

In 2004-05, 85.8 per cent of families/guardians (public and private) reported overall satisfaction with the PDD funded services received by the person to whom they provide guardianship. Satisfaction dropped slightly from 2002-03 and remains below the target of 91 per cent. In their comments, survey respondents linked overall levels of satisfaction with barriers to community living, such as lack of affordable, accessible housing, and transportation.[22]

Integrated Results Analysis

This section of the annual report summarizes planned to actual results in terms of financial and non-financial information. The comparison is structured around the Ministry's four core businesses as outlined in the 2004-07 business plan and reflects the transfer of Income Support for Persons with Disabilities and Community Support Systems.

The following information provides an overview of program changes and an explanation of significant expenditure variances. Further information on goals, strategies, and performance measure results is included in the section entitled "Discussion and Analysis of Results". The table below outlines the actual expenditures incurred, in comparison to the resources budgeted, to achieve the goals of each core business.

MINISTRY EXPENSE BY CORE BUSINESS

	Millions				
	2005				2004
	Estimates from business plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
Core Business 1 • Provide services, programs, and planning for seniors and the aging population	$245.0	$30.0	$275.0	$273.7	$228.3
Goals • Seniors in need have access to financial supports that enable them to live in a secure and dignified way. • Information provided by the Ministry on programs, services, and initiatives for older Albertans is accessible, accurate, and consistent. • Government policies, programs, and plans effectively anticipate and respond to the needs of current and future seniors.					

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[22] The results are considered to be accurate within a margin of +/ – 1.64 per cent, 19 times out of 20.

	Millions				
	2005				2004
	Estimates from business plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
Core Business 2 • Support the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans	$220.2	$4.5	$224.7	$227.2	$212.0
Goals • Provincially owned and supported housing is efficiently and effectively managed and appropriately utilized. • Development of a range of housing for lower-income Albertans is supported by the Ministry.					
Core Business 3 • Provide programs, services, and supports to enable appropriate substitute decision-making	$5.0		$5.0	$5.4	$5.0
Goals • Albertans' best interests and well-being are served through appropriate and timely substitute decision-making.					
Core Business 4 • Provide programs, services, and supports for persons with disabilities	$885.7		$885.7	$873.5	$833.6
Goals • Ensure that Albertans with disabilities have the opportunity to be fully included in the social, economic, and cultural life of the province and that adult Albertans in care are protected from abuse.					
Total Core Business Expense	$1,355.9	$34.5	$1,390.4	$1,379.8	$1,278.9

Highlights of changes in the Ministry's spending are as follows:

CORE BUSINESS 1

Provide services, programs, and planning for seniors and the aging population.

Core Business 1 includes program funding for grant payments under the Alberta Seniors Benefit (ASB) and Special Needs Assistance for Seniors programs, as well as funding for Client and Information Services, Planning and Research, and other services that support delivery of seniors programs.

The budget for Core Business 1 increased by $30 million (from $245 million to $275 million) in 2004-05 due to the approval of a supplementary estimate to fund enhancements to the Alberta Seniors Benefit program announced on August 11, 2004.

Expenditures for Core Business 1 increased by almost 20 per cent (from $228.3 million to $273.7 million) over the prior year due primarily to the increase in ASB payments following program enhancements described above, as well as additional seniors receiving assistance under the program. In total, the ASB program grew by 17,000 seniors in 2004-05.

This year, 99.5 per cent of the Authorized Program Budget for Core Business 1 ($273.7 million of the $275 million authorized budget) was spent on seniors programs and services.

CORE BUSINESS 2

Support for the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans.

Core Business 2 includes major program funding for lodge assistance, support to community and seniors housing providers, rent supplements, seniors supportive housing incentives, the Canada/Alberta Affordable Housing Agreement, special needs housing, and homeless support, as well as funding for services that support delivery of the housing programs.

The budget for Core Business 2 increased by $4.5 million (from $220.2 million to $224.7 million) in 2004-05 due to the approval of a supplementary estimate to fund development of supportive living spaces in Vegreville, Vermilion, and Wainwright. Building affordable supportive housing in rural Alberta is a less costly alternative to long-term care and allows seniors with high health and personal needs to remain in the community.

Expenditures for Core Business 2 increased by 7.2 per cent (from $212.0 million to $227.2 million) over the prior year due primarily to the $4.5 million in Seniors Supportive Housing Incentive Program payments for supportive living spaces as described above, and increased payments under the Canada/Alberta Affordable Housing Program. Funding for the Affordable Housing Program increased from $41 million to $51.2 million in 2004-05, and brought the total Ministry commitment for affordable housing units to 1,162.

The budget for Core Business 2 was overspent by 1.1 per cent. Actual expenditures totalled $227.2 million, in relation to a $224.7 million total budget. This was primarily to accommodate program demand for homeless shelters and seniors' lodges. Additional funding was also needed for community housing providers to address increasing operating costs.

CORE BUSINESS 3

Provide programs, services, and support to enable appropriate substitute decision-making.

Core Business 3 consists of funding for the Office of the Public Guardian (OPG).

Expenditures for Core Business 3 increased by eight per cent (from $5.0 million to $5.4 million) over the prior year due to costs to develop a 10-year plan on the future directions of the OPG, and increasing costs to provide services to the almost 1,800 dependent adults in Alberta receiving public guardianship services.

CORE BUSINESS 4

Provide supports, services, and planning for persons with disabilities.

Core Business 4 includes major program funding for Community Support Systems and Income Support for Persons with Disabilities. Community Support Systems includes program development for persons with disabilities, the Premier's Council on the Status of Persons with Disabilities, Protection for Persons in Care, and the Brain Injury Initiative, as well as financial assistance provided to Persons with Developmental Disabilities (PDD) Boards. Income Support for Persons with Disabilities administers the Assured Income for the Severely Handicapped (AISH) program, which provides financial and health benefits to adult Albertans with a permanent disability that severely impairs their ability to earn a livelihood.

Expenditures for Core Business 4 increased by 4.8 per cent (from $833.6 million to $873.5 million) over the prior year due primarily to a 5.7 per cent ($24.9 million) increase in funding provided to PDD, and a 3.3 per cent ($12.6 million) increase in expenditures for the AISH program. Expenditures for both programs have increased due to cost increases and caseload growth over the past several years. Net caseload growth for PDD has averaged about four per cent annually since 2000-01. The average caseload for AISH has increased by approximately six per cent over two years, from 29,753 in 2002-03 to 31,600 in 2004-05.

Of the authorized program budget for Core Business 4, 98.6 per cent ($873.5 million of the $885.7 million authorized budget) was spent on programs and services to support disabled Albertans. The $12.2 million remaining was due to surplus funds in AISH income support and health benefits, where caseload growth did occur, but not to the extent that had been estimated in the budget.

FORWARD LOOKING INFORMATION

The Ministry experienced many successes during 2004-05. Much of the work undertaken this year provides the foundation for significant enhancements to programs and services that will be implemented in the next fiscal year.

Enhancements to seniors dental and optical benefits and assistance with the education portion of property tax for seniors will be made in 2005-06. Also supporting the province's seniors in the next fiscal year is a $6 million dollar increase in grants to lodge operators that will help minimize the impact of cost increases to approximately 7,700 low- and moderate-income seniors living in lodges, while ensuring lodge operators can continue to provide quality, affordable housing. The additional funds will help to keep accommodation fees for seniors affordable.

Next year, the Ministry will move forward with developing and monitoring accommodation standards for long-term care facilities and supportive living settings. Public consultations will be held in 2005-06 and progress will be made in implementing these standards, including a system to license/register supportive living facilities and mechanisms for monitoring and enforcing compliance with the standards.

New spending in the next year will include $25 million ($12.5 million each from the federal and provincial governments) to develop approximately 500 more affordable housing units.

The sale of land and the transfer of land and buildings in Fort McMurray will result in the development of sustainable affordable housing. Planning and engineering has been started for the development of approximately 600 acres. Another area for development has been identified, which is expected to provide an additional 300 acres for residential housing. The Ministry is currently working with the community to prepare appropriate land strategies for these areas and to reduce housing pressures in Fort McMurray.

Funding for the operation of homeless shelters located in major municipalities throughout the province will rise by $6 million in 2005-06, bringing total provincial support for transitional and emergency housing to more than $20 million per year.

The Ministry will also review legislation in the coming year to ensure alignment with the needs of Albertans. Work is continuing on the reviews of the *Dependent Adults Act* and the *Personal Directives Act*. These reviews will involve a series of public and stakeholder consultations focused on gathering the views and ideas of Albertans.

Momentum will continue in enhancing programs and services for Albertans with disabilities. With the completion of the MLA AISH Review, 2005-06 will see the implementation of the approved recommendations, including increases to the living allowance, increases to the earnings exemptions for AISH clients who are in the labour force, and the provision of supplementary benefits to help cover the costs of additional medical supplies, special transportation, child care, and other special needs.

In 2005-06, the Alberta Aids to Daily Living (AADL) Program will be added to the Ministry. AADL provides assistance to people who have a chronic disability or illness so they can access basic medical equipment and supplies that allow them to be more independent in their home or in a home-like setting.

With so many programs and services benefiting seniors, persons in need of housing, and persons with disabilities under one ministry, a priority for 2005-06 will be to improve the coordination and integration of the programs and services now offered by Seniors and Community Supports to benefit Albertans.

FINANCIAL INFORMATION

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

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MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

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Notes to the Consolidated Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors and Community Supports as at March 31, 2005 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 18, consolidated expenses include payments made by Persons with Developmental Disabilities Boards for the provision of services to individuals whose disability did not meet the definition of a developmental disability as defined in the *Persons with Developmental Disabilities Community Governance Act.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 20, 2005

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 3)	Actual	Actual (Notes 3 & 20)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 274,212	$ 258,061	$ 262,436
Premiums, fees and licenses	880	1,369	1,216
Investment income	1,066	1,456	1,800
Other revenue	2,600	28,417	12,548
	278,758	289,303	278,000
Expenses-Directly Incurred (Note 2c and Schedules 2 and 5)			
Provide services, programs and planning for seniors and the aging population	242,129	270,252	225,255
Support for the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans	157,594	165,369	154,106
Provide programs, services, and support to enable appropriate substitute decision making	4,984	5,243	4,894
Providing supports, services, and planning for persons with disabilities	885,495	872,770	832,150
Ministry support services	4,938	5,255	4,469
Grants in kind	19,224	19,190	14,312
Debt servicing costs	41,279	41,212	43,523
	1,355,643	1,379,291	1,278,709
Valuation adjustments			
Provision for (recovery of):			
Doubtful accounts	100	237	418
Vacation pay	85	851	1,404
Guarantees, indemnities, and mortgages	85	(454)	(80)
Tangible capital assets	-	(58)	(1,477)
	270	576	265
	1,355,913	1,379,867	1,278,974
Gain on disposal of tangible capital assets	(12,409)	(31,735)	(11,183)
Net operating results	$ (1,064,746)	$ (1,058,829)	$ (989,791)

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004 (Notes 3 & 20)
Assets		
Cash (Note 4)	$ 95,464	$ 68,809
Accounts receivable (Note 5)	53,486	35,562
Inventories	404	423
Loans and advances (Note 6)	30,221	21,576
Deferred financing charges	1,415	1,629
Long Term Investments (Note 7)	3,335	3,168
Tangible capital assets (Note 8)	755,829	787,956
	$ 940,154	$ 919,123
Liabilities		
Accounts payable and accrued liabilities	$ 138,631	$ 94,370
Allowance for losses on guarantees and indemnities (Note 9)	126	580
Advance from Alberta Finance (Note 10)	33,875	34,900
Long-term debt (Note 11)	448,477	472,451
	621,109	602,301
Net Assets		
Net assets at beginning of year (Note 3)	316,822	321,037
Net operating results	(1,058,829)	(989,791)
Net transfer from General Revenues	1,061,052	985,576
Net assets, end of year (Note 7)	319,045	316,822
	$ 940,154	$ 919,123

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004 (Notes 3 & 20)
Operating transactions		
Net operating results	$ (1,058,829)	$ (989,791)
Non-cash items included in net operating results		
Amortization	24,184	24,384
Amortization of deferred financing charges	214	282
Grants in kind	19,190	14,312
Gain on disposal of tangible capital assets	(31,735)	(11,183)
Valuation adjustments and other provisions	576	265
	(1,046,400)	(961,731)
Increase in accounts receivable before provisions	(18,161)	(10,789)
Decrease in inventories	19	54
Increase in accounts payable and accrued liabilities before valuation adjustments	43,410	23,516
Cash applied to operating transactions	(1,021,132)	(948,950)
Capital transactions		
Transfer of tangible capital assets	-	94
Disposal of tangible capital assets	21,217	5,067
Acquisition of tangible capital assets	(671)	(627)
Contributions in kind	-	(7,364)
Cash provided by (applied to) capital transactions	20,546	(2,830)
Investing transactions		
Repayments of loans and advances	3,711	3,924
Additions to long-term investments	(167)	(289)
Additions to loans and advances	(12,356)	(4,950)
Cash applied to investing transactions	(8,812)	(1,315)

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows (continued)

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Financing transactions		
Net transfer from General Revenues	1,061,052	985,576
Repayment of advance from Alberta Finance	(1,025)	(260)
Repayment of long-term debt	(23,974)	(22,008)
Cash provided by financing transactions	1,036,053	963,308
Increase in cash	26,655	10,213
Cash, beginning of year	68,809	58,596
Cash, end of year	$ 95,464	$ 68,809

The accompanying notes and schedules are part of these consolidated financial statements.

Notes to the Consolidated Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors and Community Supports (Minister) has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors and Community Supports (Ministry).

The purpose of the Ministry is to provide supports, services, programs and information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and persons in need of housing supports.

This is done by:

- Providing services, programs, and planning for seniors and the aging population.
- Providing services, programs, and planning for persons with disabilities.
- Supporting the provision and on-going management of housing for lower-income Albertans.
- Providing supports to enhance choice and well-being for clients.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These consolidated financial statements are prepared in accordance with the following accounting policies that have been established by government for all ministries.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors and Community Supports. The Government Accountability Act defines a Ministry as including the Department of Seniors and Community Supports and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(a) Reporting Entity (continued)

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Seniors and Community Supports (Department)	*Government Organization Act*
Alberta Social Housing Corporation (ASHC)	*Alberta Housing Act*
Persons with Developmental Disabilities Provincial Board and Community Boards	*Persons with Developmental Disabilities Community Governance Act*

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting with the exception of interest on Rural and Native mortgages that are classified as non-accrual. Rural and Native mortgages are classified as non-accrual when payments are sixty days in arrears. Interest on non-accrual loans is recorded on a cash basis.

Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Expenses

Directly incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) **Basis of Financial Reporting** (continued)

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- debt servicing cost on long term debt.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, and guarantees and indemnities.

Incurred by others
Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

Assets
Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Loans and advances include mortgages that are reported at cost less provisions for losses, and agreements receivable. Cost of mortgages includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100. The threshold for all other tangible capital assets is $5 (2004 - $15 in the Department of Seniors and Community Supports). All land and work in progress are capitalized at cost and not amortized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Deferred charges on debt financing are amortized over the life of the debt on a straight-line basis.

Liabilities
Liabilities include all financial claims payable/provided for by the Ministry at the fiscal year end.

Net Assets
Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accounts payable and accrued liabilities and advance from Alberta Finance are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

Measurement Uncertainty
Measurement uncertainty exists when there is a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Allowance for losses on guarantees and indemnities (Note 9), recorded as $126 in these financial statements, is subject to measurement uncertainty.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 3 GOVERNMENT RESTRUCTURING

As a result of government restructuring announced on November 25, 2004 (OC553/2004), there were the following changes in the responsibilities of the Ministry:

- The responsibility of Community Supports Systems was transferred from the Ministry of Community Development.
- Income Support for Persons with Disabilities was transferred from the Ministry of Human Resources and Employment.

Comparatives for 2004 have been restated as if the Ministry had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2003	$	316,506
Transfer from the Ministry of Human Resources and Employment		3,164
Transfer from Ministry of Community Development		1,367
Net assets at April 1, 2003	$	321,037
Net operating results reported March 31, 2004	$	(340,782)
Transfer from the Ministry of Human Resources and Employment		(314,409)
Transfer from Ministry of Community Development		(428,274)
ASHC restatement (Note 20)		6,369
Canada Social Transfers reallocation		87,305
Restated net operating results March 31, 2004	$	(989,791)

NOTE 4 CASH

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed by Alberta Finance with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Ministry's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 5 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
				(Note 3)
Management organizations	$ 24,553	$ -	$ 24,553	$ 2,180
Government of Canada	27,035	-	27,035	31,055
Accounts receivable	2,131	(233)	1,898	2,327
	$ 53,719	$ (233)	$ 53,486	$ 35,562

Accounts receivable are unsecured and non-interest bearing.

NOTE 6 LOANS AND ADVANCES

	2005			2004
	Gross Amount	Allowance for Losses	Net Realizable Value	Net Realizable Value
Program mortgages [a]	$ 12,834	$ (7)	$ 12,827	$ 16,526
Agreements receivable [b]	17,306	-	17,306	4,950
Other receivables	88	-	88	100
	$ 30,228	$ (7)	$ 30,221	$ 21,576

[a] These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

[b] Agreements receivable represent amounts receivable for land sales.

NOTE 7 LONG TERM INVESTMENTS

	2005	2004
	Cost	Cost (Note 3)
Bond Fund:		
Restricted	$ 2,502	$ 2,502
Unrestricted	833	666
	$ 3,335	$ 3,168

The market value at March 31, 2005 is $3,461 (2004 - $3,311). Contributions to the fund have been externally restricted. The income from the fund is unrestricted.

Restricted funds of $2,502 (2004 - $2,502) are included as part of Net assets of $319,045. (2004 - $316,822).

NOTE 8 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life Years	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Notes 3 & 20)
Land	N/A	$ 11,605	$ -	$ 11,605	$ 13,256
Housing properties	10 to 50	1,225,263	(483,057)	742,206	772,572
Computer hardware and software	5	4,065	(3,592)	473	712
Equipment	10	3,929	(2,384)	1,545	1,400
Other general capital assets	0	39	(39)	-	16
		$ 1,244,901	$ (489,072)	$ 755,829	$ 787,956

NOTE 9 GUARANTEES AND INDEMNITIES

The Ministry has outstanding guarantees that were issued by the Alberta Social Housing Corporation on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses that may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	2005	2004
Mortgages on single family properties, guaranteed to 2015	$ 34	$ 36
Mortgages on multi-unit rental properties and land, guaranteed to:		
2007	559	6,905
2009	182	235
2011	29,531	30,813
2018	-	896
	30,272	38,849
	$ 30,306	$ 38,885

Under the former mobile home loan insurance program, the Ministry through the Alberta Social Housing Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2005 amount to $1,906 (2004 - $2,741). This program was terminated effective October 1, 1993. However the Ministry through the Alberta Social Housing Corporation has an ongoing commitment on insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of $126 (2004 - $580).

NOTE 10 ADVANCE FROM ALBERTA FINANCE

The advance is interest free and is repayable on demand.

NOTE 11 LONG-TERM DEBT

The Ministry's long-term debt and exposure to interest rate risk is as follows:

	2005	2004
Debentures payable:		
Canada Mortgage and Housing Corporation [a]	$ 79,654	$ 80,697
Alberta Heritage Savings Trust Fund [b]	88,340	94,656
Note payable to Alberta Finance [c]	280,483	297,098
	$ 448,477	$ 472,451

[a] maturing 2023 to 2030 with a weighted average effective rate of 9.63%.

[b] maturing June 2011 to January 2012 with a weighted average effective rate of 17.41%.

[c] maturing September 16, 2016 with an effective rate of 5.93%.

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual installments, and the note payable is repayable in equal semi-annual installments.

Approximate aggregate repayments of principal due in each of the next five years are:

2005-2006	$ 26,170
2006-2007	28,626
2007-2008	31,381
2008-2009	34,478
2009-2010	37,970
Thereafter	289,852
	$ 448,477

Long-term debt has a fair value of $117,650 for Canada Mortgage and Housing Corporation debentures, $133,620 for Alberta Heritage Savings Trust Fund debentures and $305,451 for Note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Ministry for debt with similar terms and maturities.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 12 CONTRACTUAL OBLIGATIONS

As at March 31, 2005 the Ministry has the following contractual obligations:

	2005	2004 (Note 3)
Agreements [a]	$ 265,940	$ 264,147
Service contracts	36,788	32,807
Long-term leases	45,913	47,305
	$ 348,641	$ 344,259

[a] The Ministry has long-term agreements with non-profit organizations and providers of rent supplement units.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2005				2004
	Service Contracts	Agreements	Leases	Total	Total (Note 3)
2004 - 2005	$ -	$ -	$ -	$ -	$ 58,397
2005 - 2006	29,479	24,734	1,618	55,831	14,633
2006 - 2007	4,573	13,384	1,538	19,495	14,806
2007 - 2008	2,736	13,384	1,409	17,529	13,962
2008 - 2009	-	13,384	1,359	14,743	13,956
2009 - 2010	-	13,364	1,348	14,712	13,955
Thereafter	-	187,690	38,641	226,331	214,550
	$ 36,788	$ 265,940	$ 45,913	$ 348,641	$ 344,259

NOTE 13 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2005 the trust funds under administration were as follows:

	2005	2004 (Note 3)
Gunn Centre resident trust fund	$ 11	$ 11
Persons with Developmental Disabilities Community Boards' client trust funds	370	355
	$ 381	$ 366

Separate bank accounts are maintained for these funds.

NOTE 14 CONTINGENCIES

The Ministry has a contingent liability in respect of six claims (2004 - nine claims) aggregating $2,100 (2004 - 1,700) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

As at March 31, 2005, the Ministry is a defendant in twelve legal claims with a specified amount totalling $8,965 (2004 - thirteen claims with a specified amount of $3,047). Included in the total legal claims are nine claims amounting to $8,090 (2004 - nine claims amounting to $2,122) in which the Ministry has been jointly named with other entities. Six claims amounting to $7,825 (2004 - three claims amounting to $1,450) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

In addition, the Ministry is a defendant in a class action suit where the claim has not specified any amount. The Ministry has been jointly named with another entity. This claim is not covered by the Alberta Risk Management Fund. The ultimate outcome of the claim cannot be determined.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 15 HOUSING PROPERTIES

The Ministry supports the provision of seniors, family and special-purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Management organizations are permitted to retain funds in a reserve account in accordance with Ministry guidelines. In prior years, these reserve funds were not recorded in the Ministry's financial statements.

Commencing with the current fiscal year, the results of operations of family and special-purpose housing is reported in the Department's financial statements, and the results of operations of seniors housing is reported in the Alberta Social Housing Corporation's financial statements. Also, starting in the current fiscal year, reserves held by management organizations are recorded in the Ministry's financial statements. At March 31, 2005, $21,189 held in reserve accounts by management organizations providing seniors, family and special-purpose housing has been recorded in the Ministry's financial statements.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2005	2004
Revenues	$ 112,647	$ 112,299
Expenses	(112,818)	(110,525)
Net operating results	(171)	1,774
Amounts retained in the year	-	(12,067)
Net results	$ (171)	$ (10,293)

NOTE 15 HOUSING PROPERTIES (continued)

The above results are recorded on the statement of operations for the year as follows:

	2005	2004
Recoveries from management organizations	$ 995	$ 220
Current year reserve accounts at management organizations	10,679	-
Grants to management organizations	(11,845)	(10,513)
Net results	$ (171)	$ (10,293)
Prior years' reserve accounts at management organizations recorded in the current year	$ 10,510	-

NOTE 16 PROGRAM RECOVERIES

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs, subsidies on rental properties, mortgages and for certain administration and net operating results on approved social housing program projects.

NOTE 17 DEFINED BENEFIT PLANS

The Ministry participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $6,658 for the year ended March 31, 2005 (2004 - $5,761).

At December 31, 2004, the Management Employees Pension Plan reported a deficiency of $268,101 (2003 - $290,014) and the Public Service Pension Plan reported a deficiency of $450,068 (2003 - $584,213). At December 31, 2004, the Supplementary Retirement Plan for Public Service Managers had a surplus of $9,404 (2003 - $9,312).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2005, the Bargaining Unit Plan reported an actuarial deficiency of $11,817 (2004 - $9,766) and the Management, Opted Out and Excluded Plan an actuarial surplus of $3,208 (2004 - $1,298). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 18 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies which were receiving services prior to the passing of the Act but which no longer met these new criteria for Persons with Development Disabilities (PDD) supports were grandfathered into the new PDD service system. In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to grandfathered individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act. The total cost of these services for 104 individuals that have been included in the

NOTE 18 GRANDFATHERED CLIENTS (continued)

Consolidated Statement of Operations is estimated to be $3,131 (2004 - 117 individuals with a cost of $3,798). The total cost for 3 agencies that have been included in the Statement of Operations is estimated to be $1,447 (2004 - 7 agencies with a cost of $1,657).

NOTE 19 SERVICES PROVIDED BY REGIONAL HEALTH AUTHORITIES

The Ministry incurred $5,294 (2004 - $5,036), for contract services rendered by the Regional Health Authorities. These transactions were recorded at the amount of consideration agreed upon between the parties.

NOTE 20 PRIOR YEAR RESTATEMENT

Capital buildings were constructed by third parties on land owned by the Corporation. Ownership of these buildings was decided during 2004-05, with agreement that the buildings were donated to the Corporation during 2003-04. The prior year's financial statements have been restated to record these assets as follows:

Increase in Contributions in kind	$	6,499
Increase in Amortization expense	$	130
Increase in Net operating results	$	6,369
Increase in Equity	$	6,369
Increase in Capital assets	$	6,369

NOTE 21 SUBSEQUENT EVENTS

Pursuant to an Order in Council (O. C. 104/2005) approved on March 2, 2005 the responsibility for the Alberta Aids to Daily Living program was transferred from the Ministry of Health and Wellness to the Ministry of Seniors and Community Supports effective April 1, 2005.

NOTE 22 COMPARATIVE FIGURES

Certain 2004 figures have been reclassified to conform to 2005 presentation.

NOTE 23 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of Seniors and Community Supports.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual (Notes 3 & 20)
Transfers from the Government of Canada			
Recoveries from Canada Social Transfers/ Canada Health and Social Transfers	$ 175,799	$ 156,444	$ 165,595
Recoveries from Canada Mortgage and Housing Corporation	89,688	93,617	87,763
Recoveries from Indian and Northern Development	8,725	8,000	9,078
	274,212	258,061	262,436
Premiums, fees and licenses			
Other	880	1,369	1,216
Investment income			
Interest	1,066	1,456	1,800
Other revenue			
Recoveries from management organizations	-	22,184	220
Contributions in kind	-	-	7,364
Refunds of expenses	135	4,288	3,243
Sales	-	299	570
Miscellaneous	2,465	1,020	509
Rental properties	-	626	642
	2,600	28,417	12,548
	$ 278,758	$ 289,303	$ 278,000

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred By Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2005		2004
	Budget	Actual	Actual (Note 3 & 20)
Expenses			
Salaries, wages and employee benefits	$ 113,463	$ 108,363	$ 103,648
Supplies and services	269,734	283,524	264,407
Supplies and services from support service arrangements with related parties [a]	-	33	46
Grants	906,498	922,871	843,635
Debt servicing costs	41,279	41,212	43,523
Other	85	90	101
Amortization of tangible capital assets	24,584	24,184	24,384
Total expenses before recoveries	1,355,643	1,380,277	1,279,744
Less: Recovery from support service arrangements with related parties [b]	-	(986)	(1,035)
	1,355,643	1,379,291	1,278,709
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	$ 100	$ 237	$ 403
Vacation pay	85	851	1,419
Guarantees, indemnities, and mortgages	85	(454)	(80)
Tangible capital assets	-	(58)	(1,477)
	$ 270	$ 576	$ 265

[a] The Ministry receives financial and administrative services from the Ministry of Human Resources and Employment.

[b] The Ministry provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2004-05 Estimates	2004-05 Authorized Supple-mentary [a]	2004-05 Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 274,212	$ -	$ 274,212
Premiums, fees and licenses	880	-	880
Investment income	1,066	-	1,066
Other revenue	2,600	-	2,600
	278,758	-	278,758
Expenses			
Provide services, programs and planning for seniors and the aging population	242,129	30,000	272,129
Support for the provision and ongoing management of basic housing and emergency shelter for lower-income Albertans	157,594	4,500	162,094
Provide programs, services, and support to enable appropriate substitute decision making	4,984	-	4,984
Providing supports, services, and planning for persons with disabilities	885,495	-	885,495
Ministry support services	4,938	-	4,938
Grants in kind	19,224	-	19,224
Debt servicing costs	41,279	-	41,279
	1,355,643	34,500	1,390,143
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	-	100
Vacation pay	85	-	85
Guarantees, indemnities, and mortgages	85	-	85
Tangible capital assets	-	-	-
	270	-	270
	1,355,913	34,500	1,390,413
Gain on disposal of tangible fixed assets	(12,409)	-	(12,409)
Net operating results	$ (1,064,746)	$ (34,500)	$(1,099,246)
Equipment purchases	$ (60)	$ -	$ (60)

[a] Supplementary estimates were approved on March 24, 2005 for $34,500.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry receives services under contracts managed by the Ministry of Reorganization and Government Efficiency (RGE). Any commitments under these contracts are reported by RGE. The Ministry had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2005	2004 (Note 3)
Expenses - Directly Incurred		
Other services	$ 9,581	$ 9,824
Debt servicing costs	33,492	35,603
	$ 43,073	$ 45,427
Tangible Capital Assets Transferred	$ -	$ (94)
Deferred financing charges: Alberta Finance	$ 1,415	$ 1,629
Accounts receivable	$ 452	$ 12
Accounts payable to Alberta Finance [a]	$ 315,041	$ 332,722
Accounts payable to Alberta Heritage Savings Trust Fund [a]	95,212	102,059
Accounts payable	129	-
	$ 410,382	$ 434,781

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions (continued)

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed on Schedule 5.

	Other Entities	
	2005	2004 (Note 3)
Expenses - Incurred by others		
Accommodation	$ 14,641	$ 14,890
Legal services	642	336
	$ 15,283	$ 15,226

[a] Debt and accrued interest on debt.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005									2004
				Expenses - Incurred by Others		Valuation Adjustments				
Program	Expenses (1)	Debt Servicing Costs (1)	Grants in Kind (1)	Accommodation Costs	Legal Services	Losses/ Recoveries	Vacation Pay	Doubtful Accounts	Total Expenses	Total Expenses (Note 3)
Provide services, programs and planning for seniors and the aging population	$ 270,252	$ -	$ -	$ 2,255	$ 13	$ -	$ 78	$ 242	$ 272,840	$ 227,218
Support for the provision and ongoing management of basic housing and emergency shelter for Albertans	165,369	41,212	19,190	1,415	84	(512)	50	(5)	226,803	212,222
Provide programs, services and support to enable appropriate substitute decision making	5,243	-	-	44	145	-	51	-	5,483	5,020
Provide programs, services and planning for persons with disabilities	872,770	-	-	10,883	370	-	590	-	884,613	845,403
Ministry support services	5,255	-	-	44	30	-	82	-	5,411	4,503
	$ 1,318,889	$ 41,212	$ 19,190	$ 14,641	$ 642	$ (512)	$ 851	$ 237	$ 1,395,150	$ 1,294,366

(1) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2005

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2005

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Schedule 6 Related Party Transactions

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DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Department of Seniors and Community Supports (the Department) as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 20, 2005

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget	Actual	Actual
	(Schedule 3)		(Note 3)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 219,944	$ 200,767	$ 205,453
Other revenue	1,440	4,173	2,850
	221,384	204,940	208,303
Expenses-Directly Incurred (Note 2b and Schedule 7)			
Voted (Schedules 2 and 4)			
Ministry support services	4,938	5,255	4,468
Seniors services	247,113	275,495	230,149
Housing services	154,481	162,100	147,477
Income support for persons with disabilities	408,512	398,926	386,214
Community support systems	474,475	473,817	447,989
	1,289,519	1,315,593	1,216,297
Statutory (Schedules 2 and 4)			
Valuation adjustments			
Provision for doubtful accounts	100	242	421
Provision for vacation pay	85	406	234
	185	648	655
	1,289,704	1,316,241	1,216,952
Net operating results	$ (1,068,320)	$ (1,111,301)	$ (1,008,649)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004 (Note 3)
Assets		
Cash	$ 17	$ 10,244
Accounts receivable (Note 4)	28,471	32,798
Due from Alberta Social Housing Corporation	2,097	310
Tangible capital assets (Note 5)	460	664
	$ 31,045	$ 44,016
Liabilities		
Accounts payable and accrued liabilities	$ 96,167	$ 59,278
Net assets		
Net assets (liabilities) at beginning of year (Note 3)	(15,262)	7,811
Net operating results	(1,111,301)	(1,008,649)
Net transfer from General Revenues	1,061,441	985,576
Net assets (liabilities) at end of year	(65,122)	(15,262)
	$ 31,045	$ 44,016

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004 (Note 3)
Operating transactions		
Net operating results	$ (1,111,301)	$ (1,008,649)
Non-cash items included in net operating results		
Amortization	283	297
Valuation adjustments	648	655
	(1,110,370)	(1,007,697)
Decrease (increase) in accounts receivable before valuation adjustments	4,085	(7,668)
(Increase) decrease in due from Alberta Social Housing Corporation	(1,787)	8,855
Increase in accounts payable and accrued liabilities before valuation adjustments	36,483	22,877
Cash applied to operating transactions	(1,071,589)	(983,633)
Capital transactions		
Acquisition of tangible capital assets	(79)	(40)
Transfer of tangible capital assets	-	94
	-	
Cash (applied to) provided by capital transactions	(79)	54
Financing transactions		
Net transfer from General Revenues	1,061,441	985,576
Increase (decrease) in cash	(10,227)	1,997
Cash, beginning of year	10,244	8,247
Cash, end of year	$ 17	$ 10,244

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors and Community Supports operates under the authority of the *Government Organization Act,* Chapter G-10 Revised Statutes of Alberta 2000.

The purpose of the Department is to provide supports, services, programs, information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and persons in need of housing supports.

This is done by:

- Providing services, programs, and planning for seniors and the aging population.
- Providing services, programs and planning for persons with disabilities.
- Supporting the provision and on-going management of housing for lower-income Albertans.
- Providing supports to enhance choice and well-being for clients.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Department of Seniors and Community Supports, which is part of the Ministry of Seniors and Community Supports for which the Minister of Seniors and Community Supports is accountable. Other entities reporting to the Minister are the Alberta Social Housing Corporation and the Persons with Developmental Disabilities Provincial Board and Community Boards. The activities of these organizations are not included in these financial statements. The Ministry annual report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Expenses

Directly incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by others

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5 (2004 - $15). All land is capitalized.

Donated capital assets are recorded at their fair value at the time of contribution.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities
Liabilities represent all financial claims payable by the Department at the fiscal year end.

Net Assets/Net Liabilities
Net assets/net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 3 GOVERNMENT RESTRUCTURING

As a result of government restructuring announced on November 25, 2004 (OC553/2004), there were the following changes in the responsibilities of the Department:

- The responsibility for Community Support Systems was transferred from the Department of Community Development.
- Income Support for Persons with Disabilities was transferred from the Department of Human Resources and Employment.

Comparatives for 2004 have been restated as if the Department had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2003	$	9,372
Transfer from Ministry of Human Resources and Employment		3,164
Transfer from Ministry of Community Development		(4,725)
Net assets as at April 1, 2003	$	7,811
Net operating results reported March 31, 2004	$	(349,588)
Transfer from Ministry of Human Resources and Employment		(314,409)
Transfer from Ministry of Community Development		(431,957)
Canada Social Transfers reallocation		87,305
Restated net operating results March 31, 2004	$	(1,008,649)

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 27,035	$ -	$ 27,035	$ 29,362
Management organizations	801	-	801	2,180
Other receivables	790	(155)	635	1,256
	$ 28,626	$ (155)	$ 28,471	$ 32,798

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life (years)	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware and software	5	$ 3,174	$ (2,758)	$ 416	$ 614
Equipment	10	57	(13)	44	50
		$ 3,231	$ (2,771)	$ 460	$ 664

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2005 the Department has the following contractual obligations:

	2005	2004
Agreements [a]	$ 265,940	$ 264,147
Service contracts	14,201	10,759
Long-term leases	139	139
	$ 280,280	$ 275,045

[a] The Department has long-term agreements with non-profit organizations and providers of rent supplement units.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2005				2004
	Service Contracts	Agreements	Leases	Total	Total
2004 - 2005	$ -	$ -	$ -	$ -	$ 27,917
2005 - 2006	6,892	24,734	68	31,694	15,320
2006 - 2007	4,573	13,384	49	18,006	15,338
2007 - 2008	2,736	13,384	20	16,140	15,345
2008 - 2009	-	13,384	1	13,385	12,609
2009 - 2010	-	13,364	1	13,365	-
Thereafter	-	187,690	-	187,690	188,516
	$ 14,201	$ 265,940	$ 139	$ 280,280	$ 275,045

NOTE 7 CONTINGENCIES

The Department has a contingent liability in respect of six claims (2004 - nine claims) aggregating $2,100 (2004 - $1,700) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2005 the Department is a defendant in two legal claims with specified amounts totaling $6,180 (2004 - five claims with a specified amount of $557). Included in the total legal

NOTE 7 CONTINGENCIES (continued)

claims are two claims amounting to $6,180 (2004 - four claims amounting to $507) in which the Department has been jointly named with other entities. One of the claims amounting to $6,000 (2004 - one claim amounting to $100) is covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

In addition, the Department is a defendant in a class action suit where the claim has not specified any amount. The Department has been jointly named with another entity. This claim is not covered by the Alberta Risk Management Fund. The ultimate outcome of the claim cannot be determined.

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Department administers trust funds consisting of public money over which the legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

At March 31, 2005 the trust funds under administration for the clients of the Gunn Centre totalled $11 (2004 - $11). A separate bank account is maintained for these funds.

NOTE 9 DEFINED BENEFIT PLANS

The Department participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $2,034 for the year ended March 31, 2005 (2004 - $1,783).

At December 31, 2004, the Management Employees Pension Plan reported a deficiency of $268,101 (2003 - $290,014) and the Public Service Pension Plan reported a deficiency of $450,068 (2003 - $584,213). At December 31, 2004, the Supplementary Retirement Plan for Public Service Managers had a surplus of $9,404 (2003 - $9,312).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2005, the Bargaining Unit Plan reported an actuarial deficiency of $11,817 (2004 - $9,766) and the Management, Opted Out and Excluded Plan an actuarial surplus of $3,208 (2004 - $1,298). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 10 HOUSING PROPERTIES

The Ministry of Seniors and Community Supports (the Ministry) supports the provision of seniors, family and special-purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Management organizations are permitted to retain funds in a reserve account in accordance with Ministry guidelines. In prior years, these reserve funds were not recorded in the Ministry's financial statements.

Commencing with the current fiscal year, the results of operations of family and special-purpose housing is reported in the Department's financial statements, and the results of operations of seniors housing is reported in the Alberta Social Housing Corporation's financial statements. Also, starting in the current fiscal year, reserves held by management organizations are recorded in the respective financial statements. At March 31, 2005, $440 held in reserve accounts by management organizations providing family and special-purpose housing has been recorded in the Department's financial statements.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2005	2004
Revenues	$ 39,717	$ 40,814
Expenses	(50,919)	(49,017)
Net operating results	(11,202)	(8,203)
Amounts retained in the year	-	(2,052)
Net results	$ (11,202)	$ (10,255)

NOTE 10 HOUSING PROPERTIES (continued)

The above results are recorded on the statement of operations for the year as follows:

	2005	2004
Recoveries from management organizations	$ 203	$ 2
Current year reserve accounts at management organizations	440	-
Grants to management organizations	(11,845)	(10,257)
Net results	$ (11,202)	$ (10,255)
Prior years' reserve accounts at management organizations recorded in the current year	$ -	$ -

NOTE 11 SUBSEQUENT EVENTS

Pursuant to an Order in Council (O. C. 104/2005) approved on March 2, 2005 the responsibility for the Alberta Aids to Daily Living program was transferred from the Ministry of Health and Wellness to the Ministry of Seniors and Community Supports effective April 1, 2005.

NOTE 12 COMPARATIVE FIGURES

Certain 2004 figures have been reclassified to conform to 2005 presentation.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Recoveries from Canada Social Transfers/ Canada Health and Social Transfers	$ 175,799	$ 156,444	$ 165,595
Recoveries from Canada Mortgage and Housing Corporation	35,420	36,323	30,780
Recoveries from Indian and Northern Development	8,725	8,000	9,078
	219,944	200,767	205,453
Other revenue			
Recoveries from management organizations	-	643	220
Refunds of expenses	1,335	3,432	2,517
Rental revenue	105	98	113
	1,440	4,173	2,850
	$ 221,384	$ 204,940	$ 208,303

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2005		2004
	Budget	Actual	Actual (Note 3)
Voted			
Salaries, wages and employee benefits	$ 32,052	$ 32,103	$ 30,409
Supplies and services	30,498	32,170	32,990
Grants	1,226,568	1,250,948	1,152,500
Other	85	89	101
Amortization of tangible capital assets	316	283	297
	$ 1,289,519	$ 1,315,593	$ 1,216,297

Statutory			
Valuation adjustments:			
Provision for doubtful accounts	$ 100	$ 242	$ 421
Provision for vacation pay	85	406	234
	$ 185	$ 648	$ 655

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2004-05		
	Estimates	Authorized Supplementary [a]	Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 219,944	$ -	$ 219,944
Other revenue	1,440	-	1,440
	221,384	-	221,384
Expenses - Directly Incurred			
Voted			
Ministry support services	4,938	-	4,938
Seniors services	247,113	30,000	277,113
Housing services	154,481	4,500	158,981
Income support for persons with disabilities	408,512	-	408,512
Community support systems	474,475	-	474,475
	1,289,519	34,500	1,324,019
Statutory Expenses			
Valuation adjustments			
Provision for doubtful accounts	100	-	100
Provision for vacation pay	85	-	85
	185	-	185
	1,289,704	34,500	1,324,204
Gain (Loss) on disposal of tangible capital assets	-	-	-
Net operating results	$ (1,068,320)	$ (34,500)	$ (1,102,820)
Equipment purchases	$ 60	$ -	$ 60

[a] Supplementary estimates were approved on March 24, 2005 for $34,500.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

		2004-05				
			Authorized			
		Estimates	Supplementary [a]	Budget	Actuals [b]	Unexpended (Over - Expended)
Voted OP/Equipment purchases and Capital Investment						
MINISTRY SUPPORT SERVICES						
1.0.1	Minister's Office	$ 353	$ -	$ 353	$ 351	$ 2
1.0.2	Deputy Minister's Office	430	-	430	428	2
1.0.3	Communications	334	-	334	333	1
1.0.4	Corporate Services					
	Operating expenses	3,345	-	3,345	3,717	(372)
	Equipment purchases	-	-	-	47	(47)
1.0.5	Strategic Planning	476	-	476	426	50
		4,938	**-**	**4,938**	**5,302**	**(364)**
SENIORS SERVICES						
2.1	**Management and Operations**					
2.1.1	Program Support	311	-	311	290	21
2.1.2	Alberta Seniors Benefit Program Delivery					
	Operating expenses	5,349	-	5,349	5,504	(155)
	Equipment purchases	60	-	60	-	60
2.1.3	Seniors Advisory Council	274	-	274	263	11
2.1.4	Client and Information Services	1,929	-	1,929	1,909	20
2.1.5	Special Needs Assistance Program Delivery	1,316	-	1,316	1,474	(158)
2.1.6	Planning and Research	967	-	967	1,063	(96)
2.1.7	Public Guardian Services	4,984	-	4,984	5,243	(259)
	Total Sub-Program	**15,190**	**-**	**15,190**	**15,746**	**(556)**
2.2	**Income Support for Seniors**					
2.2.1	Alberta Seniors Benefit	198,833	30,000	228,833	226,334	2,499
2.2.2	Seniors Special Project Grants	150	-	150	438	(288)
2.2.3	Special Needs Assistance Grants	33,000	-	33,000	32,977	23
	Total Sub-Program	**231,983**	**30,000**	**261,983**	**259,749**	**2,234**
		247,173	**30,000**	**277,173**	**275,495**	**1,678**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

		2004-05				
			Authorized			Unexpended
		Estimates	Supplementary [a]	Budget	Actuals [b]	(Over - Expended)
Voted OP/Equipment purchases and Capital Investment						
HOUSING SERVICES						
3.1	**Management and Operations**					
3.1.1	Program Support	1,449	-	1,449	1,437	12
3.1.2	Housing Development Program Delivery	4,271	-	4,271	3,987	284
3.1.3	Housing Operating Program Delivery	3,457	-	3,457	3,207	250
	Total Sub-program	**9,177**	**-**	**9,177**	**8,631**	**546**
3.2	**Seniors Housing Operating Grants**					
3.2.1	Lodge Assistance	15,650	-	15,650	17,489	(1,839)
3.2.2	Support to Seniors Housing Providers	1,457	-	1,457	1,120	337
	Total Sub-program	**17,107**	**-**	**17,107**	**18,609**	**(1,502)**
3.3	**Social Housing Operating Grants**					
3.3.1	Support to Community Housing Providers	15,451	-	15,451	16,916	(1,465)
3.3.2	Rent Supplement	15,017	-	15,017	13,760	1,257
	Total Sub-program	**30,468**	**-**	**30,468**	**30,676**	**(208)**
3.4	**Housing Development Capital Grants**					
3.4.1	Canada / Alberta Affordable Housing Agreement	51,240	-	51,240	51,240	-
3.4.2	Seniors Supportive Housing Incentive Program	-	4,500	4,500	5,125	(625)
	Total Sub-program	**51,240**	**4,500**	**55,740**	**56,365**	**(625)**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget (continued)

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

		2004-05				
			Authorized			Unexpended
		Estimates	Supplementary[a]	Budget	Actuals[b]	(Over - Expended)
Voted OP/Equipment purchases and Capital Investment						
3.5	**Other Housing Services Grants**					
3.5.1	Special Needs Housing	4,730	-	4,730	4,740	(10)
3.5.2	Homelessness Support	17,109	-	17,109	18,793	(1,684)
3.5.3	Other Grants	410	-	410	410	-
3.5.4	Assistance to Alberta Social Housing Corporation	23,475	-	23,475	23,110	365
3.5.5	Home Adaptation Program	765	-	765	766	(1)
	Total Sub-program	**46,489**	**-**	**46,489**	**47,819**	**(1,330)**
		154,481	**4,500**	**158,981**	**162,100**	**(3,119)**
INCOME SUPPORT FOR PERSONS WITH DISABILITIES						
5.1	**Management and Operations**					
5.1.1	Program support	4,257	-	4,257	4,281	(24)
5.1.2	Income supports program delivery					
	Operating expenses	8,021	-	8,021	8,539	(518)
	Equipment purchases	-	-	-	32	(32)
5.1.3	Health benefits program delivery	2,650	-	2,650	2,650	-
	Total Sub-program	**14,928**	**-**	**14,928**	**15,502**	**(574)**
5.2	**Assured Income for the Severely Handicapped**					
5.2.1	Income supports	275,824	-	275,824	270,466	5,358
5.2.2	Health benefits	117,760	-	117,760	112,990	4,770
	Total Sub-program	**393,584**	**-**	**393,584**	**383,456**	**10,128**
		408,512	**-**	**408,512**	**398,958**	**9,554**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget (continued)

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

		2004-05				
			Authorized			
		Estimates	Supplementary[a]	Budget	Actuals[b]	Unexpended (Over - Expended)
Voted OP/Equipment purchases and Capital Investment						
COMMUNITY SUPPORT SYSTEMS						
6.0.1	Program support	275	-	275	281	(6)
6.0.2	Community support systems	660	-	660	514	146
6.0.3	Program Development for persons with disabilities	1,607	-	1,607	1,328	279
6.0.4	Premier's Council on the Status of Persons with Disabilities	753	-	753	690	63
6.0.5	Protection for persons in care	1,102	-	1,102	1,158	(56)
6.0.6	Brain injury initiative	4,472	-	4,472	4,240	232
6.0.7	Financial assistance to the Persons with Developmental Disabilities Boards	465,606	-	465,606	465,606	-
		474,475	-	**474,475**	**473,817**	**658**
	Total Voted Expenses	$ 1,289,579	$ 34,500	$ 1,324,079	$ 1,315,672	$ 8,407
	Operating expense	$ 1,289,519	$34,500	$ 1,324,019	$ 1,315,593	$ 8,426
	Equipment purchases	60	-	60	79	(19)
	Total Voted Expenses	$ 1,289,579	$34,500	$ 1,324,079	$ 1,315,672	$ 8,407
Statutory Expenses						
	Valuation Adjustments and Other Provisions	$ 185	$ -	$ 185	$ 648	$ (463)

(a) Supplementary estimates were approved on March 24, 2005 for $34,500.

(b) Includes achievement bonus of $559

Note: This schedule has been prepared based on the Department program structure for 2004-05. Program 4 relates to 2005-06 and is therefore not shown above.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Salary and Benefits Disclosure

Year ended March 31, 2005
(in dollars)

SCHEDULE 5

	2005				2004
	Base Salary [1]	Other Cash Benefits [2]	Other Non-cash Benefits [3]	Total	Total
					(Note 3)
Deputy Minister [4]	$ 157,392	$ 51,467	$ 7,354	$ 216,213	$ 225,567
Executives:					
Assistant Deputy Minister, Housing	132,003	19,436	24,972	176,411	175,040
Assistant Deputy Minister, Seniors Services	131,859	24,428	26,936	183,223	174,441
Assistant Deputy Minister, Strategic Corporate Services	131,376	30,816	27,355	189,547	170,632
Assistant Deputy Minister, Community Support Systems [5]	137,736	20,248	27,311	185,295	184,366
Assistant Deputy Minister, Income Support for Persons with Disabilities [5]	132,168	19,436	26,016	177,620	173,920

Prepared in accordance with Treasury Board Directive 03/2004.

(1) Base salary includes regular base pay.

(2) Other cash benefits include bonuses, vacation payouts, overtime and lump sum payments.

(3) Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) Position transferred as a result of Government Reorganization - November 25, 2004.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 6

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004 (Note 3)
Expenses - Directly Incurred				
Grants	$ 23,110	$ 19,397	$ -	$ -
Other services	-	-	4,731	4,684
	$ 23,110	$ 19,397	$ 4,731	$ 4,684
Tangible capital assets transferred	$ -	$ -	$ -	$ (94)
Accounts receivable from ASHC	$ 2,097	$ 310	$ -	$ -
Accounts payable to HRE	$ -	$ -	$ 129	$ -

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004 (Note 3)
Recoveries				
Services provided	$ 940	$ 1,019	$ -	$ -
Expenses - Incurred by others				
Accommodation	$ -	$ -	$ 4,498	$ 4,734
Legal services	-	-	516	282
	$ -	$ -	$ 5,014	$ 5,016

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 7

	2005							2004
		Expenses - Incurred by others			Valuation Adjustments			(Note 3)
Program	Expenses [1]	Services Provided	Accom-modation Costs	Legal Services	Vacation Pay	Doubtful Accounts	Total Expenses	Total Expenses
Ministry support services	$ 5,255	$ 216	$ 44	$ 30	$ 82	$ -	$ 5,627	$ 4,327
Seniors services	275,495	-	2,299	158	129	242	278,323	232,734
Housing services	162,100	724	1,353	80	50	-	164,307	147,912
Income support for persons with disabilities	398,926	-	687	238	134	-	399,985	387,919
Community support systems	473,817	-	115	10	11	-	473,953	448,223
	$ 1,315,593	$ 940	$ 4,498	$ 516	$ 406	$ 242	$ 1,322,195	$ 1,221,115

[1] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

ALBERTA SOCIAL HOUSING CORPORATION

Financial Statements

March 31, 2005

ALBERTA SOCIAL HOUSING CORPORATION

Financial Statements

March 31, 2005

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Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

ALBERTA SOCIAL HOUSING CORPORATION

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Alberta Social Housing Corporation (the Corporation) as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 20, 2005

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget	Actual	Actual
	(Schedule 3)		(Note 15)
Revenues (Schedule 1)			
Seniors programs	$ 24,825	$ 46,731	$ 26,141
Special purpose programs	30,488	33,919	40,241
Other asset administration	5	117	515
Transfers from Department of Seniors and Community Supports	23,475	23,110	19,397
	78,793	103,877	86,294
Expenses - Directly incurred (Note 2b, Schedules 2 and 5)			
Seniors programs	16,049	16,440	16,264
Special purpose programs	10,174	9,558	9,555
Other asset administration	365	381	208
Grants in kind	19,224	19,190	14,312
Debt servicing costs	41,279	41,212	43,523
	87,091	86,781	83,862
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	-	(58)	(1,477)
Guarantees, indemnities and mortgages	85	(454)	(80)
Doubtful accounts	-	(5)	(3)
	85	(517)	(1,560)
	87,176	86,264	82,302
Gain on disposal of tangible capital assets	12,409	31,752	13,664
Net operating results	$ 4,026	$ 49,365	$ 17,656

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004 (Note 15)
Assets		
Cash (Note 3)	$ 61,536	$ 30,547
Accounts receivable (Note 4)	24,484	1,943
Loans and advances (Note 5)	30,221	21,576
Deferred financing charges	1,415	1,629
Tangible capital assets (Note 6)	753,811	785,827
	$ 871,467	$ 841,522
Liabilities		
Accounts payable and accrued liabilities	$ 5,773	$ 909
Accrued interest payable	9,445	10,063
Due to Department of Seniors and Community Supports	2,097	310
Allowance for losses on guarantees and indemnities (Note 7)	126	580
Advance from Alberta Finance (Note 8)	33,875	34,900
Long-term debt (Note 9)	448,477	472,451
	499,793	519,213
Equity		
At beginning of year	322,309	304,653
Net operating results	49,365	17,656
At end of year	371,674	322,309
	$ 871,467	$ 841,522

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004 (Note 15)
Operating transactions		
Net operating results	$ 49,365	$ 17,656
Non-cash items included in net operating results		
Amortization of tangible capital assets	23,419	23,682
Amortization of deferred financing charges	214	282
Grants in kind	19,190	14,312
Valuation adjustments	(517)	(1,560)
Gain on disposal of tangible capital assets	(31,752)	(13,664)
	59,919	40,708
Increase in accounts receivable before valuation adjustments	(22,536)	(1,721)
Decrease in accrued interest payable	(618)	(342)
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	4,864	(970)
Increase (decrease) in due to Department of Seniors and Community Supports	1,787	(8,855)
Cash provided by operating transactions	43,416	28,820
Capital Transactions		
Acquisition of tangible capital assets	-	(149)
Disposal of tangible capital assets	21,217	5,066
Contributions in kind	-	(7,364)
Cash provided by capital transactions	21,217	(2,447)
Investing transactions		
Repayment of loans and advances	3,711	3,869
Additions to loans and advances	(12,356)	(4,950)
Cash used by investing transactions	(8,645)	(1,081)
Financing transactions		
Repayment of advance from Alberta Finance	(1,025)	(260)
Repayment of long term debt	(23,974)	(22,008)
Cash used by financing transactions	(24,999)	(22,268)
Net increase in cash	30,989	3,024
Cash, beginning of year	30,547	27,523
Cash, end of year	$ 61,536	$ 30,547

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Alberta Social Housing Corporation (the "Corporation") operates under the authority of the *Alberta Housing Act*, Chapter A-25, Revised Statutes of Alberta 2000.

The Corporation's primary purpose is to facilitate the provision of affordable housing options, through housing providers, to low-income families and individuals, seniors, and those with special needs. The Corporation owns and administers the Crown's portfolio of housing assets and manages provincial debts and agreements associated with those assets. This includes administering the sale of provincially owned properties no longer efficient or effective for social housing programs.

The Corporation also oversees the provincial commitments and entitlements remaining from discontinued business activities such as mortgages and loan guarantees, and directly operates and acts as the landlord for a small portion of units classified as "rural housing".

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Alberta Social Housing Corporation, which is part of the Ministry of Seniors and Community Supports and for which the Minister of Seniors and Community Supports is accountable. The Ministry annual report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are recorded on the accrual basis of accounting with the exception of interest on Rural and Native mortgages that are classified as non-accrual. Rural and Native mortgages are classified as non-accrual when payments are sixty days in arrears. Interest on non-accrual loans is recorded on a cash basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Internal Government transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly incurred

Directly incurred expenses are those costs the Corporation has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- debt servicing costs.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to guarantees and indemnities.

Incurred by others

Services contributed by other entities in support of the Corporation's operations are disclosed in Schedule 5.

Assets

Cash and accounts receivable

Financial assets of the Corporation are limited to cash, and financial claims such as advances to and receivables from other organizations and individuals.

Loans and advances

Loan and advances include mortgages that are reported at cost less provisions for losses, and agreements receivable. Cost of mortgages includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

Deferred financing charges

Deferred financing charges on debt financing are amortized over the life of the debt on a straight-line basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Tangible capital assets

Assets acquired by right are not included. Tangible capital assets of the Corporation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing tangible capital assets is $5. All land and work-in-progress are capitalized at cost and not amortized.

Donated capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities represent all financial claims payable/provided for by the Corporation at fiscal year end.

Equity

Equity represents the difference between the carrying value of assets held by the Corporation and its liabilities.

Measurement Uncertainty

Measurement uncertainty exists when there is a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Allowance for losses on guarantees and indemnities (Note 7), recorded as $126 in these financial statements, is subject to measurement uncertainty.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, accrued interest payable, due to the Department of Seniors and Community Supports and advance from Alberta Finance are estimated to approximate their carrying values because of the short term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

NOTE 3 CASH

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Corporation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

NOTE 4 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ -	$ -	$ -	$ 1,693
Receivable from management organizations	23,752	-	23,752	-
Accounts receivable	810	(78)	732	250
	$ 24,562	$ (78)	$ 24,484	$ 1,943

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 LOANS AND ADVANCES

	2005				2004
	Accrual	Non-Accrual	Allowance for Losses	Net Realizable Value	Net Realizable Value
Rural and Native [a]	$ 12,015	$ 819	$ (7)	$ 12,827	$ 16,526
Agreements receivable [b]	17,306	-	-	17,306	4,950
Other receivables	88	-	-	88	100
	$ 29,409	$ 819	$ (7)	$ 30,221	$ 21,576

[a] These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

[b] Agreements receivable represent amounts receivable for land sales.

NOTE 6 TANGIBLE CAPITAL ASSETS

	2005				2004
	Estimated Useful Life (Years)	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Note 15)
Seniors Housing					
Self contained units	50	$ 673,349	$ (268,554)	$ 404,795	$ 417,237
Lodges	50	162,996	(50,118)	112,878	119,578
Special Purpose Housing					
Community housing	40 to 50	358,650	(151,159)	207,491	217,092
Rural and native units	20 to 25	17,309	(8,643)	8,666	10,064
Special needs housing	50	12,225	(4,022)	8,203	8,414
Rural mobile homes	10	629	(561)	68	186
		1,225,158	(483,057)	742,101	772,571
Land		11,605	-	11,605	13,256
Buildings		105	-	105	-
Total		$ 1,236,868	$ (483,057)	$ 753,811	$ 785,827

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 7 GUARANTEES AND INDEMNITIES

The Corporation has outstanding guarantees that were issued on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses that may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	2005	2004
Mortgages, on single family properties, guaranteed to 2015	$ 34	$ 36
Mortgages, on multi-unit rental properties and land, guaranteed to:		
2007	559	6,905
2009	182	235
2011	29,531	30,813
2018	-	896
	30,272	38,849
	$ 30,306	$ 38,885

Under the former mobile home loan insurance program, the Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2005 amount to $1,906 (2004 - $2,741). This program was terminated effective October 1, 1993. However, the Corporation has an ongoing commitment on the insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of $126 (2004 - $580).

NOTE 8 ADVANCE FROM ALBERTA FINANCE

The advance is interest free and is repayable on demand.

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 9 LONG-TERM DEBT

The Corporation's long-term debt and exposure to interest rate risk is summarized as follows:

	2005	2004
Debentures payable:		
Canada Mortgage and Housing Corporation [a]	$ 79,654	$ 80,697
Alberta Heritage Savings Trust Fund [b]	88,340	94,656
Note payable to Alberta Finance [c]	280,483	297,098
	$ 448,477	$ 472,451

[a] maturing 2023 to 2030 with a weighted average effective rate of 9.63%.

[b] maturing June 2011 to January 2012 with a weighted average effective rate of 17.41%.

[c] maturing September 16, 2016 with an effective rate of 5.93%.

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual installments and the note payable is repayable in equal semi-annual installments.

Approximate aggregate repayments of principal in each of the next five years are:

2005-2006	$ 26,170
2006-2007	28,626
2007-2008	31,381
2008-2009	34,478
2009-2010	37,970
Thereafter	289,852
	$ 448,477

Long-term debt has a fair value of $117,650 for Canada Mortgage and Housing Corporation debentures, $133,620 for Alberta Heritage Savings and Trust Fund debentures and $305,451 for Note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Corporation for debt with similar terms and maturities.

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 10 PROGRAM RECOVERIES

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs, subsidies on rental properties, mortgages that are recorded by the Corporation, and for certain administration and net operating results on approved social housing program projects that are recorded by the Department of Seniors and Community Supports.

NOTE 11 SALARY AND BENEFITS

The Corporation has no salary or benefits to disclose under Treasury Board Directive 03/2004 because:

(a) The Corporation has no employees. Staff of the Department of Seniors and Community Supports administer the Corporation. Disclosure of information on their salaries and benefits is included in the financial statements of the Department of Seniors and Community Supports.

(b) The Corporation did not pay honoraria to its Board members.

NOTE 12 CONTRACTUAL OBLIGATIONS

The Corporation leases land under various leases for the purpose of providing social housing. The aggregate amounts payable for the unexpired terms of these leases are:

	2005	2004
2004 - 2005	$ -	$ 1,347
2005 - 2006	1,347	1,347
2006 - 2007	1,347	1,347
2007 - 2008	1,347	1,347
2008 - 2009	1,347	1,347
2009 - 2010	1,347	1,347
thereafter	38,641	38,641
	$ 45,376	$ 46,723

NOTE 13 CONTINGENCIES

At March 31, 2005 the Corporation is a defendant in ten legal claims (2004 - eight legal claims). Ten of these claims have specified amounts totaling $2,785 (2004 - eight claims with a specified amount of $2,490). Included in the total legal claims are seven legal claims amounting to $1,910 (2004 - four legal claims amounting to $1,435) in which the Corporation has been jointly named with other entities. Five claims amounting to $1,825 (2004 - two claims amounting to $1,350) are covered by the Alberta Risk Management fund.

The resulting loss, if any, from these claims cannot be determined.

NOTE 14 HOUSING PROPERTIES

The Ministry of Seniors and Community Supports (the Ministry) supports the provision of seniors, family and special-purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Management organizations are permitted to retain funds in a reserve account in accordance with Ministry guidelines. In prior years, these reserve funds were not recorded in the Ministry's financial statements.

Commencing with the current fiscal year, the results of operations of family and special-purpose housing is reported in the Department's financial statements, and the results of operations of seniors housing is reported in the Alberta Social Housing Corporation's financial statements. Also, starting in the current fiscal year, reserves held by management organizations are recorded in the respective financial statements. At March 31, 2005, $20,749 held in reserve accounts by management organizations providing seniors housing has been recorded in the Corporation's financial statements.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 14 HOUSING PROPERTIES (continued)

	2005	2004
Revenues	$ 72,930	$ 71,485
Expenses	(61,899)	61,508
Net operating results	11,031	9,977
Amounts retained in the year	-	(10,015)
Net results	$ 11,031	$ (38)

The above results are recorded on the statement of operations for the year as follows:

	2005	2004
Recoveries from management organizations	$ 792	$ 218
Current year reserve accounts at management organizations	10,239	-
Grants to management organizations	-	(256)
Net results	$ 11,031	$ (38)
Prior year's reserve accounts at management organizations recorded in the current year	$ 10,510	$ -

NOTE 15 PRIOR YEAR RESTATEMENT

Capital buildings were constructed by third parties on land owned by the Corporation. Ownership of these buildings was decided during the fiscal year ended March 31, 2005, with agreement that the buildings were donated to the Corporation during the fiscal year ended March 31, 2004. The prior year's financial statements have been restated to record these assets as follows:

Increase in Contributions in kind	$	6,499
Increase in Amortization expense	$	130
Increase in Net operating results	$	6,369
Increase in Equity	$	6,369
Increase in Capital assets	$	6,369

NOTE 16 APPROVAL OF FINANCIAL STATEMENTS

The financial statements have been approved by the Senior Financial Officer of the Department of Seniors and Community Supports and the President of Alberta Social Housing Corporation.

ALBERTA SOCIAL HOUSING CORPORATION

Revenues

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual (Note 15)
Internal Government Transfers			
Transfers from Department of Seniors and Community Supports	$ 23,475	$ 23,110	$ 19,397
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation (Note 10)	54,268	57,294	56,983
Investment income			
Bank and other	300	1,004	1,016
Mortgages	600	288	495
	900	1,292	1,511
Other revenue			
Miscellaneous	150	111	509
Recoveries from management organizations	-	21,541	-
Contributions in kind	-	-	7,364
Rental properties	-	529	529
Refunds of expenses	-	-	1
	150	22,181	8,403
	$ 78,793	$ 103,877	$ 86,294

ALBERTA SOCIAL HOUSING CORPORATION

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2005		2004
	Budget	Actual	Actual
Expenses			(Note 15)
Debt servicing costs	$ 41,279	$ 41,212	$ 43,523
Amortization of tangible capital assets	23,818	23,419	23,682
Grants	19,974	19,823	15,062
Supplies and services	2,020	2,327	1,595
	$ 87,091	$ 86,781	$ 83,862
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	$ -	(58)	$ (1,477)
Guarantees, indemnities and mortgages	85	(454)	(80)
Doubtful accounts	-	(5)	(3)
	$ 85	$ (517)	$ (1,560)

ALBERTA SOCIAL HOUSING CORPORATION

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2004-05		
	Estimates	Treasury Board Approvals	Authorized Budget
Revenues			
Internal Government transfer	$ 23,475	$ -	$ 23,475
Transfers from the Government of Canada	54,268	-	54,268
Investment Income	900	-	900
Other revenue	150	-	150
	78,793	-	78,793
Expenses			
Seniors programs	16,049	-	16,049
Special purpose programs	10,174	-	10,174
Other asset administration	365	-	365
Grants in kind	19,224	-	19,224
Debt servicing costs	41,279	-	41,279
	87,091	-	87,091
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	-	-	-
Guarantees, indemnities, and mortgages	85	-	85
Doubtful accounts	-	-	-
	85	-	85
Total expenses	87,176	-	87,176
Gain on disposal of tangible capital assets	(12,409)	-	(12,409)
Net operating results	$ 4,026	$ -	$ 4,026
Capital assets	$ -	$ -	$ -

ALBERTA SOCIAL HOUSING CORPORATION

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Corporation.

The Corporation paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The Corporation had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Transfers from the Department of Seniors and Community Supports	$ 23,110	$ 19,397	$ -	$ -
Expenses - directly incurred				
Other services	$ -	$ -	$ 553	$ 535
Debt servicing costs	-	-	33,492	35,603
	$ -	$ -	$ 34,045	$ 36,138
Deferred financing charges				
Alberta Finance	$ -	$ -	$ 1,415	$ 1,629
Accounts payable to				
Alberta Finance [1]	$ -	$ -	$ 315,041	$ 332,722
Alberta Heritage Savings Trust Fund [1]	$ -	$ -	$ 95,212	$ 102,059
Department of Seniors and Community Supports	$ 2,097	$ 310	$ -	$ -
Account receivable from Risk Management and Insurance	$ -	$ -	$ 438	$ -

[1] Debt and accrued interest on debt.

ALBERTA SOCIAL HOUSING CORPORATION

Related Party Transactions (continued)

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

The Corporation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - incurred by others				
Salaries and wages	$ 696	$ 752	$ -	$ -
Supplies and services	237	263	-	-
Accommodation	-	-	62	63
Legal services	-	-	4	3
Other services	7	4	-	-
	$ 940	$ 1,019	$ 66	$ 66

ALBERTA SOCIAL HOUSING CORPORATION

Allocated costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005									2004
	Expenses - Directly Incurred			Expenses - Incurred by Others			Valuation Adjustments			
Program	Program Expenses [1]	Debt Servicing Costs [1]	Grants in Kind [1]	Other Services	Accommodation Costs	Legal Services	Losses/ (Recoveries)	Doubtful Accounts	Total Expenses	Total Expenses
Seniors programs	$ 16,440	$ 25,704	$ 9,478	$ 551	$ 37	$ 2	$ -	$ -	$ 52,212	$ 44,605
Special purpose programs	9,558	15,508	8,646	364	24	2	(454)	(5)	33,643	39,288
Other asset administration	381	-	1,066	25	1	-	(58)	-	1,415	(506)
	$ 26,379	$ 41,212	$ 19,190	$ 940	$ 62	$ 4	$ (512)	$ (5)	$ 87,270	$ 83,387

[1] Expenses - directly incurred as per Statement of Operations excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Financial Statements

March 31, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Provincial Board
and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Provincial Board as at March 31, 2005 and the statements of operations, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Provincial Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 13, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenue			
Grant from Department of Seniors and Community Supports	$ 465,606	$ 465,606	$ 440,696
Previous Year's Refund of Expenditures	500	520	65
Interest Income	166	164	289
	466,272	466,290	441,050
Expenses - Directly Incurred (Note 2b, Schedules 1 and 5)			
Programs			
Board Governance	155	229	173
Supports to Delivery Systems	13,407	7,832	7,008
Grants to Persons with Developmental Disabilities Community Boards:			
Northwest Region Community Board	17,232	17,293	16,232
Northeast Region Community Board	22,886	22,983	21,536
Edmonton Region Community Board	132,697	133,443	126,189
Central Region Community Board	116,471	117,818	113,720
Calgary Region Community Board	112,780	114,228	106,492
South Region Community Board	50,708	50,947	48,134
	466,336	464,773	439,484
Valuation Adjustments (Schedule 5)	-	50	(12)
	466,336	464,823	439,472
Net Operating Results	$ (64)	$ 1,467	$ 1,578

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Changes in Net Assets

Year ended March 31, 2005
(thousands of dollars)

	2005			2004		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Net Assets, Beginning of Year	$ 2,502	$ 4,366	$ 6,868	$ 2,502	$ 2,788	$ 5,290
Net Operating Results	-	1,467	1,467	-	1,578	1,578
Net Assets, End of Year	$ 2,502	$ 5,833	$ 8,335	$ 2,502	$ 4,366	$ 6,868

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004
Assets		
Cash	$ 6,508	$ 4,829
Accounts Receivable (Note 3)	37	40
Long Term Investments (Note 7)	3,335	3,168
Tangible Capital Assets (Note 6)	45	71
	$ 9,925	$ 8,108
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	$ 1,590	$ 1,240
Net Assets		
Net Assets, Beginning of Year	6,868	5,290
Net Operating Results	1,467	1,578
Net Assets, End of Year	8,335	6,868
	$ 9,925	$ 8,108

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 1,467	$ 1,578
Non-Cash Items		
Amortization	54	64
Valuation Adjustments	50	(12)
	1,571	1,630
Decrease (Increase) in Accounts Receivable	3	(1)
Increase in Accounts Payable and Accrued Liabilities [a]	301	102
Cash Provided by Operating Transactions	1,875	1,731
Capital Transactions		
Purchase of Tangible Capital Assets	(29)	-
Investing Transactions		
Investment in Bond Fund	(167)	(289)
Increase in Cash	1,679	1,442
Cash, Beginning of Year	4,829	3,387
Cash, End of Year	$ 6,508	$ 4,829

[a] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Provincial Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports. Through advocacy and service, the Board helps adults with developmental disabilities to live as independently as possible within the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations
Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations and investments in a bond fund.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets
Net assets represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Long term investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Measurement Uncertainty

Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $1,590 in these financial statements, is subject to measurement uncertainty. The actual amount could vary from the recorded amount for Accounts Payable and Accrued Liabilities which is based on calculated estimates as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Other	$ 1	$ -	$ 1	$ 2
Investment Income	36	-	36	38
	$ 37	$ -	$ 37	$ 40

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Employees Accrued Vacation Pay and Manpower Costs	$ 538	$ 475
Accrued Supplies and Services	997	765
Accounts Payable	55	-
	$ 1,590	$ 1,240

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market values.

NOTE 6 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment	10 years	$ 35	$ 12	$ 23	$ 20
Computer hardware and software	7 years	455	433	22	51
		$ 490	$ 445	$ 45	$ 71

NOTE 7 LONG TERM INVESTMENTS

	2005	2004
Bond Fund		
Restricted	$ 2,502	$ 2,502
Unrestricted	833	666
	$ 3,335	$ 3,168

The market value at March 31, 2005 is $3,461 (2004 - $3,311). Contributions to the fund have been externally restricted. The income from the fund is unrestricted.

NOTE 8 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Service Contracts (a)	$ 200	$ 389
Long Term Leases (b)	15	-
	$ 215	$ 389

(a) Actual amounts are dependent on the usage of service.

(b) The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2005			2004
	Service Contracts	Long Term Leases	Total	Total
2005	$ -	$ -	$ -	$ 188
2006	200	5	205	201
2007	-	5	5	-
2008	-	5	5	-
	$ 200	$ 15	$ 215	$ 389

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower [a]	$ 8,913	$ 2,734	$ 2,420
Supplies and Services [a]	4,419	5,053	4,648
Supplies and Services from Support Service Arrangements with Related Parties [b]	-	33	33
Grants [a]	452,940	456,899	432,319
Financial Transactions and Other	10	-	-
Amortization of Tangible Capital Assets	54	54	64
	$ 466,336	$ 464,773	$ 439,484
Valuation Adjustments	-	50	(12)
	$ 466,336	$ 464,823	$ 439,472

[a] Certain budgeted costs have been reclassified during the year to grants for the purpose of allocating resources to the Persons with Developmental Disabilities Community Boards.

[b] The Board receives administrative services from the Department of Human Resources and Employment.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Provincial Board Reallocation [(a)]	2004-2005 Final Budget
Revenue			
Grant from Department of Seniors and Community Supports	$ 465,606	$ -	$ 465,606
Interest	166	-	166
Prior Year Revenue	500	-	500
	466,272	-	466,272
Expenses			
Board Governance	155	8	163
Support to Delivery Systems	13,407	(3,952)	9,455
Grants to:			
Northwest Region Community Board	17,232	61	17,293
Northeast Region Community Board	22,886	97	22,983
Edmonton Region Community Board	132,697	746	133,443
Central Region Community Board	116,471	1,347	117,818
Calgary Region Community Board	112,780	1,448	114,228
South Region Community Board	50,708	239	50,947
	466,336	(6)	466,330
Net Operating Results	$ (64)	$ 6	$ (58)

[(a)] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 31	$ -	$ 31	$ 35
Board Members [e]	-	95	-	95	76
Chief Executive Officer [f]	113	16	22	151	145
Executive Director, Finance and Information Technology Services [g]	99	15	20	134	110
Executive Director, Strategic and Organizational Development [g]	91	14	18	123	106
Director, Human Resources [g]	83	8	22	113	98
Manager, Business Planning [g]	82	7	18	107	97

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 14 board member positions (1 vice chair, 7 members-at-large and 6 community board chairs) that were occupied for varying lengths of time during the year. These amounts represent honoraria payments made to the vice chair, 7 members-at-large and appeal panel honoraria payments for all board members.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Department of Seniors and Community Supports	$ 465,606	$ 440,696	$ -	$ -
Expenses - Directly Incurred				
Grants to Persons with Developmental Disabilities Community Boards:				
Northwest Region Community Board	$ 17,293	$ 16,232	$ -	$ -
Northeast Region Community Board	22,983	21,536	-	-
Edmonton Region Community Board	133,443	126,189	-	-
Central Region Community Board	117,818	113,720	-	-
Calgary Region Community Board	114,228	106,492	-	-
South Regional Community Board	50,947	48,134	-	-
Other Services	-	-	2,203	1,928
	$ 456,712	$ 432,303	$ 2,203	$ 1,928

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include a total of $741 (2004 - $539) owing to related parties for Other Services.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 153	$ 141
Department of Justice and Attorney General	-	-	38	16
	$ -	$ -	$ 191	$ 157

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses – Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Board Governance	$ 229	$ -	$ -	$ -	$ 229	$ 173
Support to Delivery Systems	7,832	153	38	50	8,073	7,153
Grants to Persons with Developmental Disabilities Community Boards						
Northwest Region Community Board	17,293	-	-	-	17,293	16,232
Northeast Region Community Board	22,983	-	-	-	22,983	21,536
Edmonton Region Community Board	133,443	-	-	-	133,443	126,189
Central Region Community Board	117,818	-	-	-	117,818	113,720
Calgary Region Community Board	114,228	-	-	-	114,228	106,492
South Region Community Board	50,947	-	-	-	50,947	48,134
	$ 464,773	$ 153	$ 38	$ 50	$ 465,014	$ 439,629

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.
[c] Costs shown for Legal Services per Schedule 4.
[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 9, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act*.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 6, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 112,780	$ 114,228	$ 106,492
Previous Year's Refund of Expenditures	-	282	235
Other	-	-	3
	112,780	114,510	106,730
Expenses - Directly Incurred (Note 2b, Schedules 1 and 5)			
Programs			
Community Living Supports	57,140	57,429	52,568
Employment Supports	10,904	8,398	9,316
Community Access Supports	22,553	25,845	21,484
Specialized Community Supports	2,238	1,873	1,785
Direct Operations	1,166	876	854
Supports to Delivery Systems	18,706	19,596	19,532
Board Governance	116	125	129
	112,823	114,142	105,668
Valuation Adjustments (Schedule 5)	-	(47)	236
	112,823	114,095	105,904
Net Operating Results	$ (43)	$ 415	$ 826

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

		2005		2004
Assets				
Cash	$	5,936	$	5,352
Accounts Receivable (Note 3)		5		4
Tangible Capital Assets (Note 6)		189		194
	$	6,130	$	5,550
Liabilities				
Accounts Payable and Accrued Liabilities (Note 4)	$	5,231	$	5,066
Net Assets (Liabilities)				
Net Assets (Liabilities), Beginning of Year		484		(342)
Net Operating Results		415		826
Net Assets, End of Year		899		484
	$	6,130	$	5,550

The accompanying notes and schedules are part of these financia! statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 415	$ 826
Non-Cash Items		
Valuation Adjustments	(47)	236
Amortization	112	65
	480	1, 127
Increase in Accounts Receivable	(1)	(2)
Increase (Decrease) in Accounts Payable and Accrued Liabilities [a]	212	(134)
Cash Provided by Operating Transactions	691	991
Capital Transactions		
Purchase of Capital Assets	(107)	(64)
Increase in Cash	584	927
Cash, Beginning of Year	5,352	4,425
Cash, End of Year	$ 5,936	$ 5,352

[a] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;
- salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – other expenses incurred to operate the following facilities:

- Bow Park Court
- Scenic Bow Legion Group Homes

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- Parkmont Achievement Center

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets (Liabilities)
Net assets (liabilities) represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty

Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $5,231 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 3	$ -	$ 3	$ 4
Other	2	-	2	-
	$ 5	$ -	$ 5	$ 4

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 3,550	$ 3,142
Employees Accrued Vacation Pay and Manpower Costs	1,407	1,524
Accrued Supplies and Services	274	400
	$ 5,231	$ 5,066

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 6 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Vehicles	3 years	$ 348	$ 179	$ 169	$ 172
Equipment	15 years	13	2	11	12
Equipment	10 years	10	1	9	10
		$ 371	$ 182	$ 189	$ 194

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Service Contracts [a]	$ 78	$ 156
Long Term Leases [b]	8	13
	$ 86	$ 169

[a] The actual amounts are dependent on the usage of service.

[b] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2005			2004
	Service Contracts	Long Term Leases	Total	Total
2005	$ -	$ -	$ -	$ 161
2006	76	6	82	6
2007	2	2	4	2
	$ 78	$ 8	$ 86	$ 169

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2005 trust funds under administration were as follows:

	2005	2004
Client Trust Funds	$ 65	$ 78

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 54 individuals that has been included in the Statement of Operations is estimated to be $1,372 (2004 - 60 individuals totalling $1,538). The total cost for 2 agencies that has been included in the Statement of Operations is estimated to be $1,068 (2004 - 2 agencies totalling $1,056).

NOTE 10 COMPARATIVE FIGURES

Certain 2004 figures have been reclassified to conform to the 2005 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 11,813	$ 11,274	$ 10,941
Supplies and Services	48,327	52,514	48,058
Grants	52,515	51,226	47,639
Financial Transactions and Other	84	-	-
Amortization of Tangible Capital Assets	84	112	65
	112,823	115,126	106,703
Valuation Adjustments	-	(47)	236
Less Recovery from Support Service Arrangement With Related Parties [a]	-	(984)	(1,035)
	$ 112,823	$ 114,095	$ 105,904

[a] The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board [a]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 112,780	$ 1,448	$ 114,228
Expenses - Directly Incurred			
Community Living Supports	57,140	764	57,904
Employment Supports	10,904	82	10,986
Community Access Supports	22,553	215	22,768
Specialized Community Supports	2,238	18	2,256
Direct Operations	1,166	31	1,197
Supports to Delivery Systems	18,706	338	19,044
Board Governance	116	-	116
	112,823	1,448	114,271
Net Operating Results	$ (43)	$ -	$ (43)
Capital Investments	$ 125	$ -	$ 125

[a] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 22	$ -	$ 22	$ 21
Board Members [e]	-	77	-	77	90
Chief Executive Officer [f]	105	15	22	142	139
Manager, Individual Supports [g]	83	6	17	106	103
Manager, Community Resource Management [g]	80	7	17	104	102
Executive Director, Graduated Supports [g]	80	7	16	103	98

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board (occupied by two individuals during the year).

[e] There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports (occupied by two individuals during the year).

[g] Executive are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 114,228	$ 106,492	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 312	$ 396
Executive Council	-	-	65	65
	$ -	$ -	$ 377	$ 461

As at March 31, 2005, accounts payable of the Board include amounts owing of $88 (2004 - $129) to the Department of Restructuring and Government Efficiency and $14 (2004 - $20) to the Executive Council.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 1,984	$ 1,705
Department of Justice and Attorney General	-	-	8	5
	$ -	$ -	$ 1,992	$ 1,710

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation and Overtime Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 57,429	$ 1,452	$ -	$ -	$ 58,881	$ 53,763
Employment Supports	8,398	-	-	-	8,398	9,316
Community Access Supports	25,845	230	-	-	26,075	21,708
Specialized Community Supports	1,873	-	-	-	1,873	1,785
Direct Operations	876	-	-	-	876	854
Supports to Delivery Systems	19,596	302	8	(47)	19,859	20,059
Board Governance	125	-	-	-	125	129
	$ 114,142	$ 1,984	$ 8	$ (47)	$ 116,087	$ 107,614

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation and Overtime Pay have been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Financial Statements

March 31, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 10, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 12, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 116,471	$ 117,818	$ 113,720
Previous Year's Refund of Expenditures	-	181	40
Fee Revenue (Note 2)	675	1,162	1,123
Program Fund Revenue	615	299	570
	117,761	119,460	115,453
Expenses - Directly Incurred (Note 2b, Schedules 1 and 5)			
Programs			
Community Living Supports	68,036	67,970	64,225
Employment Supports	3,836	2,952	2,970
Community Access Supports	12,921	12,651	11,948
Specialized Community Supports	3,451	3,670	3,356
Direct Operations	15,340	15,067	14,967
Supports to Delivery Systems	13,661	16,122	16,072
Board Governance	165	152	140
Program Fund	564	374	593
	117,974	118,958	114,271
Valuation Adjustments (Schedule 5)	-	348	871
Other Expenses			
Loss on disposal of assets	-	18	-
	117,974	119,324	115,142
Net Operating Results	$ (213)	$ 136	$ 311

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004
Assets		
Cash	$ 6,888	$ 6,585
Accounts Receivable (Note 4)	325	402
Inventory	404	423
Tangible Capital Assets (Note 7)	1,319	1,175
	$ 8,936	$ 8,585
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 8,567	$ 7,963
Net Assets		
Net Assets, Beginning of Year	622	311
Net Operating Results	136	311
Transfer to General Revenue Fund (Note 3)	(389)	-
Net Assets, End of Year	369	622
	$ 8,936	$ 8,585

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 136	$ 311
Non-Cash Items		
Valuation Adjustments	348	871
Amortization	296	274
Loss on disposal of assets	18	-
	798	1,456
Decrease (Increase) in Accounts Receivable	77	(215)
Decrease in Inventory	19	53
Increase (Decrease) in Accounts Payable and Accrued Liabilities [(a)]	256	(514)
Cash Provided by Operating Transactions	1,150	780
Financing Transactions		
Transfer to General Revenue Fund (Note 3)	(389)	-
Capital Transactions		
Purchase of Tangible Capital Assets	(458)	(358)
Increase in Cash	303	422
Cash, Beginning of Year	6,585	6,163
Cash, End of Year	$ 6,888	$ 6,585

[(a)] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting.

Expenses

Directly Incurred Expenses

Expenses directly incurred are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Revenues and Expenses Reported on the Statement of Operations

Fee Revenue - Michener Centre and Youngstown Home collect fees from certain residents in accordance with the Social Care Facilities Rates Order. Fees in the amount of $989 were collected during the year (2004 - $952). In addition, Michener Centre collects fees from external users of the Roland Michener Recreation Centre. Fees in the amount of $173 were collected during the year (2004 - $171).

Program Fund Revenue and Expenses - The Board administers funds that are designated by the Provincial Treasurer as regulated. Revenues are generated from and expenses are incurred for the production and sale of goods and the provision of dental services to external users. The funds are used to provide recreational, social and vocational opportunities and dental services to persons with developmental disabilities.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the following facilities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets
Net assets represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Measurement Uncertainty
Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $8,567 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities, which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 PROGRAM FUND

On March 31, 2005 the Ventures Program was discontinued. Cash of $389 was transferred to the General Revenue Fund. Included within the Statement of Operations is Program Fund Revenue of $78 (2004 - $280) and Program Fund expenses of $138 (2004 - $335).

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Trades Receivable	$ 158	$ -	$ 158	$ 306
Contract Recovery	161	-	161	90
GST	6	-	6	6
	$ 325	$ -	$ 325	$ 402

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 1,289	$ 1,267
Employees Accrued Vacation Pay and Manpower Costs	6,045	5,752
Accrued Supplies and Services	1,233	944
	$ 8,567	$ 7,963

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 7 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer Equipment	5 years	$ 435	$ 401	$ 34	$ 47
Equipment	5-10 years	3,449	2,164	1,285	1,128
		$ 3,884	$ 2,565	$ 1,319	$ 1,175

NOTE 8 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Service Contracts [a]	$ 10,862	$ 4,036
Long-term Leases [b]	333	361
	$ 11,195	$ 4,397

(a) Actual amounts are dependent on the usage of service.

(b) The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2005			2004
	Service Contracts	Long-term Leases	Total	Total
2005	$ -	$ -	$ -	$ 4,197
2006	8,218	166	8,384	126
2007	2,451	122	2,573	68
2008	193	34	227	6
2009	-	11	11	-
	$ 10,862	$ 333	$ 11,195	$ 4,397

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2005 trust funds under administration were as follows:

	2005	2004
Client Trust Funds	$ 249	$ 213

NOTE 10 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 9 individuals that has been included in the Statement of Operations is estimated to be $419 (2004 - 9 clients totalling $561)

NOTE 11 SERVICES PROVIDED BY REGIONAL HEALTH AUTHORITIES

The Board incurred supplies and services of $264 (2004 - $353) for contract services rendered by the David Thompson Health Region. These transactions were recorded at the amount of consideration agreed upon by the parties.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 41,533	$ 43,212	$ 42,105
Supplies and Services	61,794	62,209	59,236
Grants	13,974	13,240	12,656
Financial Transactions and Other	366	1	-
Amortization of Tangible Capital Assets	307	296	274
	117,974	118,958	114,271
Valuation Adjustments	-	348	871
	$ 117,974	$ 119,306	$ 115,142

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board[a]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 116,471	$ 1,347	$ 117,818
Fee Revenue	675	-	675
Program Fund Revenue	615	-	615
	117,761	1,347	119,108
Expenses - Directly Incurred			
Community Living Supports	68,036	(177)	67,859
Employment Supports	3,836	44	3,880
Community Access Supports	12,921	556	13,477
Specialized Community Supports	3,451	270	3,721
Direct Operations	15,340	100	15,440
Supports to Delivery Systems	13,661	775	14,436
Board Governance	165	-	165
Program Fund	564	(221)	343
	117,974	1,347	119,321
Net Operating Results	$ (213)	$ -	$ (213)

[a] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 23	$ -	$ 23	$ 35
Board Members [e]	-	83	-	83	66
Chief Executive Officer [f]	109	16	21	146	145
Chief Operating Officer [g]	92	8	19	119	114
Specialty Services Manager [g]	84	8	18	110	104
Chief Financial Officer [g]	73	8	16	97	95
Manager, Corporate Development [g]	74	11	16	101	94
Director, Community Resources [g]	84	8	18	110	90

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 117,818	$ 113,720	$ -	$ -
Expenses - Directly Incurred				
Department of Innovation and Science	$ -	$ -	$ -	$ 161
Executive Council	-	-	73	-
Department of Restructuring and Government Efficiency	-	-	757	852
Department of Infrastructure and Transportation	-	-	-	12
	$ -	$ -	$ 830	$ 1,025

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include amounts owing of $8 (2004 - $0) to the Executive Council, $251 (2004 - $196) to the Department of Restructuring and Government Efficiency, and $0 (2004 - $22) to the Department of Innovation and Science.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 6,005	$ 6,318
Department of Justice and Attorney General	-	-	17	11
	$ -	$ -	$ 6,022	$ 6,329

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation and Overtime Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 67,970	$ 3,664	$ 17	$ 251	$ 71,902	$ 68,707
Employment Supports	2,952	-	-	-	2,952	2,970
Community Access Supports	12,651	660	-	(36)	13,275	12,637
Specialized Community Supports	3,670	240	-	45	3,955	3,652
Direct Operations	15,067	1,021	-	54	16,142	16,166
Supports to Delivery Systems	16,122	420	-	34	16,576	16,606
Board Governance	152	-	-	-	152	140
Program Fund	374	-	-	-	374	593
	$ 118,958	$ 6,005	$ 17	$ 348	$ 125,328	$ 121,471

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[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation and Overtime Pay have been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2005

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PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 9, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta

May 13, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 132,697	$ 133,443	$ 126,189
Previous Year's Refund of Expenditures	-	706	352
Other	100	207	90
	132,797	134,356	126,631
Expenses - Directly Incurred (Note 2b and Schedules 1 and 5)			
Programs			
Community Living Supports	78,479	77,544	72,478
Employment Supports	7,352	6,722	6,503
Community Access Supports	15,098	15,583	14,061
Specialized Community Supports	13,060	11,748	11,051
Direct Operations	1,566	1,319	1,452
Supports to Delivery Systems	17,223	20,498	20,505
Board Governance	140	128	108
	132,918	133,542	126,158
Valuation Adjustments (Schedule 5)	-	76	23
	132,918	133,618	126,181
Net Operating Results	$ (121)	$ 738	$ 450

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004
Assets		
Cash	$ 7,831	$ 5,831
Accounts Receivable (Note 3)	136	358
Tangible Capital Assets (Note 6)	4	9
	$ 7,971	$ 6,198
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	$ 7,555	$ 6,520
Net Assets (Liabilities)		
Net Liabilities, Beginning of Year	(322)	(772)
Net Operating Results	738	450
Net Assets (Liabilities), End of Year	416	(322)
	$ 7,971	$ 6,198

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 738	$ 450
Non-Cash Items		
Valuation Adjustments	76	23
Amortization	4	2
	818	475
Decrease (Increase) in Accounts Receivable	222	(124)
Increase in Accounts Payable and Accrued Liabilities (a)	960	1,106
Cash Provided by Operating Transactions	2,000	1,457
Cash, Beginning of Year	5,831	4,374
Cash, End of Year	$ 7,831	$ 5,831

(a) Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2002.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations
Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the Eric Cormack Center and 11 community homes in the greater Edmonton area.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets (Liabilities)
Net assets (liabilities) represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty
Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $7,555 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities, which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Maintenance Recovery	$ 39	$ -	$ 39	$ 15
GST Receivable	3	-	3	4
Contract Recovery	-	-	-	302
Other	94	-	94	37
	$ 136	$ -	$ 136	$ 358

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 5,553	$ 4,228
Employees' Accrued Vacation Pay and Manpower Costs	1,615	1,531
Accrued Supplies and Services	387	761
	$ 7,555	$ 6,520

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

		2005			2004
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment	7 years	$ 17	$ 13	$ 4	$ 9

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board had the following contractual obligations:

	2005	2004
	Service Contracts [a]	Service Contracts
The aggregate amount payable in 2006	$ 4,993	$ 4,307

[a] Actual amounts are dependent on the usage of service.

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2005 trust funds under administration were as follows:

	2005	2004
Client Trust Funds	$ 54	$ 62
Donations to Clients	2	2
	$ 56	$ 64

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services in 2005 for 15 individuals that has been included in the Statement of Operations is estimated to be $722 (2004 - 16 clients totalling $974). The total cost for 1 agency that has been included in the Statement of Operations is estimated to be $379 (2004 - 5 agencies totalling $601).

NOTE 10 SERVICES PROVIDED BY THE CAPITAL HEALTH AUTHORITY

The Board incurred $286 (2004 - $0) for contract services rendered by the Capital Health Authority. These transactions were recorded at the amount of consideration agreed upon between the parties.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 14,701	$ 14,955	$ 14,013
Supplies and Services	74,214	72,209	66,788
Grants	43,882	46,374	45,355
Amortization of Tangible Capital Assets	2	4	2
	132,799	133,542	126,158
Valuation Adjustments (Schedule 5)	119	76	23
	$ 132,918	$ 133,618	$ 126,181

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board [(a)]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 132,697	$ 746	$ 133,443
Other	100	-	100
	132,797	746	133,543
Expenses - Directly Incurred			
Community Living Supports	78,479	-	78,479
Employment Supports	7,352	-	7,352
Community Access Supports	15,098	-	15,098
Specialized Community Supports	13,060	-	13,060
Direct Operations	1,566	-	1,566
Supports to Delivery Systems	17,223	746	17,969
Board Governance	140	-	140
	132,918	746	133,664
Net Operating Results	$ (121)	$ -	$ (121)

[(a)] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 33	$ -	$ 33	$ 23
Board Members [e]	-	59	-	59	54
Chief Executive Officer [f]	109	16	22	147	144
Assistant Chief Executive Officer [g]	90	6	19	115	104
Executive Director, Residential Services [g]	82	6	16	104	101

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 133,443	$ 126,189	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 328	$ 499
Department of Human Resources and Employment	-	-	-	59
Executive Council	-	-	120	-
Edmonton and Area CFSA	-	-	135	63
	$ -	$ -	$ 583	$ 621

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include amounts owing of $91 (2004 - $159) to the Department of Restructuring and Government Efficiency and $0 (2004 - $63) to the Edmonton and Area CFSA.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 1,605	$ 1,584
Department of Justice	-	-	43	13
	$ -	$ -	$ 1,648	$ 1,597

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation and Overtime Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 77,544	$ 1,312	$ -	$ 28	$ 78,884	$ 73,687
Employment Supports	6,722	-	-	-	6,722	6,503
Community Access Supports	15,583	-	-	-	15,583	14,061
Specialized Community Supports	11,748	-	-	-	11,748	11,051
Direct Operations	1,319	-	-	-	1,319	1,452
Supports to Delivery Systems	20,498	293	43	48	20,882	20,916
Board Governance	128	-	-	-	128	108
	$ 133,542	$ 1,605	$ 43	$ 76	$ 135,266	$ 127,778

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation and Overtime Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 7, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
May 13, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 22,886	$ 22,983	$ 21,536
Previous Year's Refund of Expenditures	-	52	2
	22,886	23,035	21,538
Expenses - Directly Incurred (Note 2b, Schedule 1 and 5)			
Programs			
Community Living Supports	11,340	10,877	10,255
Employment Supports	1,912	1,832	1,751
Community Access Supports	3,885	3,899	3,583
Specialized Community Supports	476	476	460
Supports to Delivery Systems	5,117	5,452	5,008
Board Governance	164	153	115
	22,894	22,689	21,172
Valuation Adjustments (Schedule 5)	-	12	51
	22,894	22,701	21,223
Net Operating Results	$ (8)	$ 334	$ 315

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004
Assets		
Cash	$ 3,491	$ 3,017
Accounts Receivable (Note 3)	2	2
	$ 3,493	$ 3,019
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	$ 1,286	$ 1,146
Net Assets		
Net Assets, Beginning of Year	1,873	1,558
Net Operating Results	334	315
Net Assets, End of Year	2,207	1,873
	$ 3,493	$ 3,019

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 334	$ 315
Non-Cash Items		
Valuation Adjustments	12	51
	346	366
Decrease in Accounts Receivable	-	5
Decrease in Advances	-	5
Increase in Accounts Payable and Accrued Liabilities [a]	128	100
Cash Provided by Operating Transactions	474	476
Cash, Beginning of Year	3,017	2,541
Cash, End of Year	$ 3,491	$ 3,017

[a] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statues of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations
Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets
Net assets represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty
Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $1,286 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 2	$ -	$ 2	$ 2

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 907	$ 768
Employees Accrued Vacation Pay and Manpower Costs	205	201
Accrued Supplies and Services	174	177
	$ 1,286	$ 1,146

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Service Contracts (a)	$ 1,512	$ 8,369
Long-term Leases (b)	34	32
	$ 1,546	$ 8,401

(a) Actual amounts are dependent on the usage of service.

(b) The Board leases certain equipment under operating leases that expire on various dates.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS (continued)

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2005			2004
	Service Contracts	Long Term Leases	Total	Total
2005	$ -	$ -	$ -	$ 7,561
2006	1,512	17	1,529	834
2007	-	14	14	6
2008	-	3	3	-
	$ 1,512	$ 34	$ 1,546	$ 8,401

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 10 individuals that has been included in the Statement of Operations is estimated to be $290 (2004 - 11 individuals totalling $338).

NOTE 8 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 1,394	$ 1,528	$ 1,300
Supplies and Services	10,720	11,089	10,530
Grants	10,772	10,072	9,342
Financial Transactions and Other	8	-	-
	22,894	22,689	21,172
Valuation Adjustment	-	12	51
	$ 22,894	$ 22,701	$ 21,223

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board [a]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 22,886	$ 97	$ 22,983
Expenses - Directly Incurred			
Community Living Supports	11,340	(218)	11,122
Employment Supports	1,912	(8)	1,904
Community Access Supports	3,885	(65)	3,820
Specialized Community Supports	476	(3)	473
Supports to Delivery Systems	5,117	391	5,508
Board Governance	164	-	164
	22,894	97	22,991
Net Operating Results	$ (8)	$ -	$ (8)

[a] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 15	$ -	$ 15	$ 20
Board Members [e]	-	85	-	85	46
Chief Executive Officer [f]	104	19	22	145	132
Manager, Finance and Monitoring [g]	75	6	17	98	51
Manager, Community Integration [g] [h]	25	3	5	33	-

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

[h] Management position was created during 2004-05 fiscal year and amounts are from December 1, 2004.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 22,983	$ 21,536	$ -	$ -
Expenses - Directly Incurred				
Executive Council	$ -	$ -	$ 26	$ 30
Department of Restructuring and Government Efficiency	-	-	63	192
	$ -	$ -	$ 89	$ 222

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include amounts owing of nil (2004 - $14) to the Executive Council, $18 (2004 - $16) to the Department of Restructuring and Government Efficiency and $1 (2004 - $2) to the Department of Finance.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 79	$ 86
Department of Justice and Attorney General	-	-	4	1
	$ -	$ -	$ 83	$ 87

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 10,877	$ -	$ -	$ -	$ 10,877	$ 10,255
Employment Supports	1,832	-	-	-	1,832	1,751
Community Access Supports	3,899	-	-	-	3,899	3,583
Specialized Community Supports	476	-	-	-	476	460
Supports to Delivery Systems	5,452	79	4	12	5,547	5,146
Board Governance	153	-	-	-	153	115
	$ 22,689	$ 79	$ 4	$ 12	$ 22,784	$ 21,310

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 8, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J Dunn FCA
Auditor General

Edmonton, Alberta

May 13, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 17,232	$ 17,293	$ 16,232
Previous Year's Refund of Expenditures	-	23	7
	17,232	17,316	16,239
Expenses - Directly Incurred (Note 2b, Schedules 1 and 5)			
Programs			
Community Living Supports	8,920	8,802	8,217
Employment Supports	1,282	1,883	1,165
Community Access Supports	2,635	1,944	2,353
Specialized Community Supports	492	437	435
Supports to Delivery Systems	3,747	4,021	3,596
Board Governance	151	167	149
	17,227	17,254	15,915
Valuation Adjustments (Schedule 5)	-	(2)	(3)
	17,227	17,252	15,912
Net Operating Results	$ 5	$ 64	$ 327

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005		2004	
Assets				
Cash	$	1,257	$	1,208
Accounts Receivable (Note 3)		3		2
Tangible Capital Assets (Note 6)		-		16
	$	1,260	$	1,226
Liabilities				
Accounts Payable and Accrued Liabilities (Note 4)	$	848	$	878
Net Assets				
Net Assets, Beginning of Year		348		21
Net Operating Results		64		327
Net Assets, End of Year		412		348
	$	1,260	$	1,226

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ 64	$ 327
Non-Cash Items		
Amortization	16	-
Valuation Adjustments	(2)	(3)
	78	324
Decrease (Increase) in Accounts Receivable	(1)	6
Increase (Decrease) in Accounts Payable and Accrued Liabilities [a]	(28)	87
Cash Provided by Operating Transactions	49	417
Capital Transactions		
Purchase of Tangible Capital Assets	-	(16)
Increase in Cash	49	401
Cash, Beginning of Year	1,208	807
Cash, End of Year	$ 1,257	$ 1,208

[a] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Expenses
Directly Incurred
Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations
Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities represent all financial claims payable by the Board at fiscal year end.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty

Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $848 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 3	$ -	$ 3	$ 2

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 648	$ 655
Employees Accrued Vacation Pay and Manpower Costs	141	145
Accrued Supplies and Services	59	78
	$ 848	$ 878

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 6 TANGIBLE CAPITAL ASSETS

	2005			2004
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Leasehold Improvements	$ -	$ -	$ -	$ 16

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Long-term Leases [a]	$ 7	$ 24

[a] The Board leases certain equipment under operating leases that expire on various dates. All of the long term leases expire in 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 3 individuals that has been included in the Statement of Operations is estimated to be $8 (2004 - 5 individuals totalling $26).

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 1,215	$ 1,234	$ 1,163
Supplies and Services	7,805	8,828	7,114
Grants	8,197	7,176	7,638
Financial Transactions and Other	7	-	-
Amortization of Tangible Capital Assets	3	16	-
	$ 17,227	$ 17,254	$ 15,915
Valuation Adjustments	-	(2)	(3)
	$ 17,227	$ 17,252	$ 15,912

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board [a]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 17,232	$ 61	$17,293
Expenses - Directly Incurred			
Community Living Supports	8,920	-	8,920
Employment Supports	1,282	-	1,282
Community Access Supports	2,635	-	2,635
Specialized Community Supports	492	-	492
Supports to Delivery Systems	3,747	67	3,814
Board Governance	151	-	151
	17,227	67	17,294
Net Operating Results	$ 5	$ (6)	$ (1)

---

[a] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 23	$ -	$ 23	$ 23
Board Members [e]	-	80	-	80	63
Chief Executive Officer [f]	95	7	21	123	134
Community Resource Manager [g]	72	5	17	94	85
Finance Manager [g]	62	4	14	80	74

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 17,293	$ 16,232	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 82	$ -
Executive Council	-	-	24	172
Department of Innovation and Science	-	-	-	23
	$ -	$ -	$ 106	$ 195

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include amounts owing of $21 (2004 - $33) to the Department of Restructuring and Government Efficiency and $0 (2004 - $11) to the Department of Innovation and Science.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 68	$ 83
Department of Justice and Attorney General	-	-	2	5
	$ -	$ -	$ 70	$ 88

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 8,802	$ -	$ -	$ -	$ 8,802	$ 8,217
Employment Supports	1,883	-	-	-	1,883	1,165
Community Access Supports	1,944	-	-	-	1,944	2,353
Specialized Community Supports	437	-	-	-	437	435
Supports to Delivery Systems	4,021	68	2	(2)	4,089	3,681
Board Governance	167	-	-	-	167	149
	$ 17,254	$ 68	$ 2	$ (2)	$ 17,322	$ 16,000

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2005

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PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Board of Directors of the Persons with Developmental Disabilities South Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2005 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 7, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act*.

Fred J Dunn FCA
Auditor General

Edmonton, Alberta
April 28, 2005

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Schedule 2)	Actual	Actual
Revenues			
Grant from Persons with Developmental Disabilities Provincial Board	$ 50,708	$ 50,947	$ 48,134
Previous Year's Refund of Expenditures	-	1	24
	50,708	50,948	48,158
Expenses - Directly Incurred (Note 2b, Schedules 1 and 5)			
Programs			
Community Living Supports	28,243	27,009	26,891
Employment Supports	2,812	2,684	2,588
Community Access Supports	10,892	10,548	10,077
Specialized Community Supports	324	290	302
Supports to Delivery Systems	8,347	10,287	8,283
Board Governance	98	169	137
	50,716	50,987	48,278
Valuation Adjustments (Schedule 5)	-	8	4
	50,716	50,995	48,282
Net Operating Results	$ (8)	$ (47)	$ (124)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2005
(thousands of dollars)

	2005	2004
Assets		
Cash	$ 2,001	$ 1,196
Accounts Receivable (Note 3)	22	13
	$ 2,023	$ 1,209
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	$ 2,168	$ 1,307
Net Assets (Liabilities)		
Net Assets (Liabilities), Beginning of Year	(98)	26
Net Operating Results	(47)	(124)
Net Liabilities, End of Year	(145)	(98)
	$ 2,023	$ 1,209

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2005
(thousands of dollars)

	2005	2004
Operating Transactions		
Net Operating Results	$ (47)	$ (124)
Non-Cash Items		
Valuation Adjustments	8	4
	(39)	(120)
Decrease (Increase) in Accounts Receivable	(9)	3
Increase in Accounts Payable and Accrued Liabilities [a]	853	136
Cash Provided by Operating Transactions	805	19
Cash, Beginning of Year	1,196	1,177
Cash, End of Year	$ 2,001	$ 1,196

[a] Adjusted for valuation adjustments.

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities;

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in Manpower Expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations
Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities represent all financial claims payable by the Board at fiscal year end.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Net Assets (Liabilities)
Net assets (liabilities) represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Measurement Uncertainty
Measurement uncertainty exists when there could be a significant variance between the amount recognized in the financial statements and another reasonably possible amount. Accounts Payable and Accrued Liabilities, recorded as $2,168 in these financial statements, is subject to measurement uncertainty. The actual amount could vary significantly from the recorded amount for Accounts Payable and Accrued Liabilities which is estimated using an analysis of the current year expenditure trends as well as management input.

NOTE 3 ACCOUNTS RECEIVABLE

	2005			2004
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST Receivable	$ 2	$ -	$ 2	$ 1
Child & Family Services Authority	14	-	14	12
Blood Tribe Child Protection Services Corporation	4	-	4	-
Chinook Health Region	1	-	1	-
PDD Provincial Board	1	-	1	-
	$ 22	$ -	$ 22	$ 13

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2005	2004
Accrued Grants to Individuals	$ 1,062	$ 1,018
Employees Accrued Vacation Pay and Manpower Costs	207	206
Accrued Supplies and Services	899	83
	$ 2,168	$ 1,307

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2005, the Board has the following contractual obligations:

	2005	2004
Service Contracts (a)	$ 5,423	$ 4,791
Long-term Leases (b)	34	10
	$ 5,457	$ 4,801

(a) The actual amounts are dependent on the usage of service.

(b) The Board leases certain equipment under operating leases that expire on various dates.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2005
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS (continued)

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2005			2004
	Service Contracts	Long Term Leases	Total	Total
2005	$ -	$ -	$ -	$ 4,801
2006	5,423	9	5,432	-
2007	-	8	8	-
2008	-	8	8	-
2009	-	8	8	-
2010	-	1	1	-
	$ 5,423	$ 34	$ 5,457	$ 4,801

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 13 individuals that has been included in the Statement of Operations is estimated to be $320 (2004 - 16 clients totalling $361).

NOTE 8 SERVICES PROVIDED BY REGIONAL HEALTH AUTHORITIES

The Board incurred $2,282 (2004 - $2,125) and $2,748 (2004 - $2,558) for contract services rendered by the Chinook Health Region and the Palliser Health Region, respectively. These transactions were recorded at the amount of consideration agreed upon between the parties.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 1

	2005		2004
	Budget	Actual	Actual
Manpower	$ 1,248	$ 1,324	$ 1,297
Supplies and Services	34,763	37,123	33,461
Grants	14,705	12,540	13,520
	50,716	50,987	48,278
Valuation Adjustments	-	8	4
	$ 50,716	$ 50,995	$ 48,282

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Budget

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 2

	2004-2005 Budget	Reallocation From Provincial Board[a]	2004-2005 Final Budget
Revenue			
Grant from Persons with Developmental Disabilities Provincial Board	$ 50,708	$ 239	$ 50,947
Expenses - Directly Incurred			
Community Living Supports	28,243	-	28,243
Employment Supports	2,812	-	2,812
Community Access Supports	10,892	-	10,892
Specialized Community Supports	324	-	324
Supports to Delivery Systems	8,347	239	8,586
Board Governance	98	-	98
	50,716	239	50,955
Net Operating Results	$ (8)	$ -	$ (8)

[a] Budget adjustments were approved by the Provincial Board on June 10, 2004, February 10, 2005 and March 10, 2005.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 3

	2005				2004
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 25	$ -	$ 25	$ 17
Board Members [e]	-	74	-	74	30
Chief Executive Officer [f]	119	15	5	139	126
Manager, Community Resources [g]	75	5	15	95	93
Manager, Finance [g] [h]	63	4	14	81	87

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

[h] Position occupied by two individuals during the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 50,947	$ 48,134	$ -	$ -
Expenses - Directly Incurred				
Department of Innovation and Science	$ -	$ -	$ -	$ 68
Department of Restructuring and Government Efficiency	-	-	93	85
Executive Council	-	-	16	-
	$ -	$ -	$ 109	$ 153

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2005, accounts payable of the Board include amounts owing of $0 (2004 - $9) to the Department of Innovation and Science and $27 (2004 - $29) to the Department of Restructuring and Government Efficiency.

As at March 31, 2005, accounts receivable of the Board include amounts owing of $14 (2004 - $12) from the Southwest Alberta Child and Family Services Authority and $1 from the PDD Provincial Board.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2005	2004	2005	2004
Expenses - Incurred by Others				
Department of Infrastructure and Transportation	$ -	$ -	$ 187	$ 176
Department of Justice and Attorney General	-	-	3	-
	$ -	$ -	$ 190	$ 176

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2005
(thousands of dollars)

SCHEDULE 5

	2005					2004
		Expenses - Incurred by Others		Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community Living Supports	$ 27,009	$ 82	$ -	$ -	$ 27,091	$ 26,970
Employment Supports	2,684	-	-	-	2,684	2,588
Community Access Supports	10,548	-	-	-	10,548	10,077
Specialized Community Supports	290	-	-	-	290	302
Supports to Delivery Systems	10,287	105	3	8	10,403	8,384
Board Governance	169	-	-	-	169	137
	$ 50,987	$ 187	$ 3	$ 8	$ 51,185	$ 48,458

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

OTHER INFORMATION

ALPHABETICAL LIST OF ENTITIES' FINANCIAL STATEMENTS IN MINISTRY 2004-05 ANNUAL REPORTS

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Agriculture Financial Services Corporation[1]	Agriculture, Food and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board	Energy
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Government Telephones Commission	Finance
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Community Development
Alberta Insurance Council	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Science and Research Authority	Innovation and Science
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Seniors and Community Supports
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Finance
ATB Investment Services Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
Credit Union Deposit Guarantee Corporation	Finance
Crop Reinsurance Fund of Alberta[1]	Agriculture, Food and Rural Development
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Department of Children's Services	Children's Services
Department of Community Development	Community Development
Department of Education	Education

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[1] The Crop Reinsurance Fund of Alberta was merged into the Agriculture Financial Services Corporation, effective April 1, 2003.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Department of Energy	Energy
Department of Finance	Finance
Department of Gaming	Gaming
Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General	Solicitor General
Department of Sustainable Resource Development	Sustainable Resource Development
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Community Development
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
iCORE Inc.	Innovation and Science
Lottery Fund	Gaming
Ministry of Advanced Education[2]	Advanced Education
Ministry of Aboriginal Affairs and Northern Development[2]	Aboriginal Affairs and Northern Development
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development[2]	Economic Development
Ministry of Education	Education
Ministry of Energy	Energy
Ministry of Environment[2]	Environment
Ministry of Finance	Finance
Ministry of Executive Council[2]	Executive Council
Ministry of Gaming	Gaming
Ministry of Government Services[2]	Government Services
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment[2]	Human Resources and Employment
Ministry of Infrastructure and Transportation[2]	Infrastructure and Transportation
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations[2]	International and Intergovernmental Relations
Ministry of Justice[2]	Justice
Ministry of Municipal Affairs[2]	Municipal Affairs
Ministry of Restructuring and Government Efficiency[2]	Restructuring and Government Efficiency
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Solicitor General	Solicitor General
Ministry of Sustainable Resource Development	Sustainable Resource Development
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development

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[2] Ministry includes only the departments so separate department financial statements are not necessary.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Persons with Developmental Disabilities Provincial Board	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Supplementary Retirement Plan Reserve Fund	Finance
Victims of Crime Fund	Solicitor General
Wild Rose Foundation	Community Development

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	Ministry Annual Report
Alberta Heritage Foundation for Medical Research	Innovation and Science
Alberta Heritage Foundation for Science and Engineering Research	Innovation and Science
Alberta Mental Health Board	Health and Wellness
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Human Resources and Employment
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Human Resources and Employment
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Post Secondary Institutions	Advance Education
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Regional Health Authorities	Health and Wellness
School Boards	Education
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Human Resources and Employment

GOVERNMENT ORGANIZATION CHANGES 2004-05

Ministry	Program/Entity Changes	Previous Location
Advanced Education (formerly part of Learning)	< Support for Adult Learning	< Former Learning
	< Public Post Secondary Institutions	
	< Standing Policy Committee on Education and Employment	
Education (formerly part of Learning)	< Support for Basic Learning	< Former Learning
	< Alberta School Foundation Fund	
	< Alberta Teachers' Retirement Fund Board	
	< School Boards	
Human Resources and Employment	< Immigration	< Former Learning
Infrastructure and Transportation (merger of Infrastructure and Transportation)	< Standing Policy Committee on Agriculture and Municipal Affairs	< Agriculture, Food and Rural Development
Restructuring and Government Efficiency (new)	< Alberta Corporate Service Centre	< Government Services
	< Office of the Corporate Chief Information Officer	< Innovation and Science
Seniors and Community Supports (formerly Seniors)	< Assured Income for the Severely Handicapped	< Human Resources and Employment
	< Community Support Systems	< Community Development
	< Persons with Developmental Disabilities Community Boards: Calgary Region Community Board Central Region Community Board Edmonton Region Community Board Northeast Region Community Board Northwest Region Community Board South Region Community Board	
	< Persons with Developmental Disabilities Provincial Board	

OTHER MERGED MINISTRIES

Ministry
Finance (merger of Finance and Revenue)